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N.-W. F. P. Budget Estimate and Memorandum, 1941-42

Government of the North-West Frontier Province

DETAILED ESTIMATES

FOR

DEMANDS FOR GRANTS

FOR THE YEAR

1941-42

Authorised by His Excellency the Governor of the North-West Frontier Province in the exercise of his powers under Section 93 of the Government of India Act, 1935.

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AND

STATEMENT OF GRANTS

FOR THE YEAR

1941-42

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OF

RECEIPTS AND DISBURSEMENTS

NORTH-WEST FRONTIER

Detailed Estimates

General Abstract of Receipts and

Figures are in

Heads of account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
REVENUE AND RECEIPTS				
IV—Taxes on Income other than Corporation Tax ..	2,79	2,78	4,10	4,35
VII—Land Revenue (Gross)	20,93	21,92	21,23	21,90
Deduct—Revenue credited to Irrigation ..	2,34	2,22	2,21	2,21
Net Land Revenue	18,59	19,70	19,02	19,69
VIII—Provincial Excise	8,87	9,13	9,26	9,26
IX—Stamps	7,06	7,79	7,43	7,43
X—Forest	5,22	4,77	9,69	9,72
XI—Registration	69	66	67	67
XII—Receipts under Motor Vehicles Acts ..	2,38	2,33	3,23	2,65
XIII—Other Taxes and Duties.. ..	1,13	1,34	2,22	2,02
XVII—Irrigation etc.—Works for which Capital Accounts are kept—				
Direct Receipts	20,88	21,87	22,91	21,31
Indirect Credits (Land Revenue due to Irrigation).	2,34	2,22	2,21	2,21
Gross Amount	23,22	24,09	25,12	23,52
Deduct—Working Expenses ..	9,75	8,95	9,47	9,87
Net XVII—Irrigation Receipts ..	13,47	15,14	15,65	13,65
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.	34	44	65	56
XX—Interest	63	50	46	44
XXI—Administration of Justice ..	2,10	1,72	2,04	2,03
XXII—Jails and Convict Settlements ..	1,70	1,77	2,06	1,74
XXIII—Police	27	24	48	42
XXVI—Education	1,21	1,13	1,14	1,12
XXVII—Medical	1,24	1,22	1,49	1,21
XXVIII—Public Health	17	20	17	20
XXIX—Agriculture	1,15	1,33	1,11	1,18
XXX—Veterinary	11	11	9	19
XXXI—Co-operation	14	14	20	14
XXXII—Industries	2	22	59	..
XXXIV—Broadcasting	..	..	..	..
XXXVI—Miscellaneous Departments ..	—3	1	..	1
XXXIX—Civil Works	8,23	6,01	6,29	6,74
XLI—Receipts from Electric Schemes—Malakand Hydro-Electric Schemes—				
Gross Receipts	4,19	5,60	4,86	5,73
Deduct—Working Expenses ..	2,30	2,58	2,56	3,10
Net XLI—Receipts from Electric Schemes ..	1,89	3,02	2,30	2,63
XLIV—Receipts-in-aid of Superannuation ..	21	21	22	22
XLV—Stationery and Printing ..	26	25	26	26
XLVI—Miscellaneous	2,76	3,79	2,70	2,72
XLIX—Grants-in-aid from Central Government ..	1,00,00	1,00,00	1,00,00	1,00,00
L—Miscellaneous adjustments between Central and Provincial Governments.	1	..	..	..
Total Revenue carried over ..	1,82,61	1,85,95	1,93,52	1,91,25

PROVINCE GOVERNMENT

for the year 1941-42

Expenditure

thousands of rupees

Heads of account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE				
7—Land Revenue	3,34	3,78	3,76	5,02
8—Provincial Excise	78	83	85	75
9—Stamps	30	30	28	28
10—Forest	3,52	3,45	5,06	5,18
11—Registration	12	13	14	15
12—Charges on account of Motor Vehicles Acts .	40	28	62	56
13—Other Taxes and Duties.. ..	5	4	4	6
17—Interest on Works for which Capital Accounts are kept.	20	21	20	21
18—Other Revenue Expenditure financed from ordinary Revenue—				
A—Irrigation Works in charge of Public Works Officers.	1,07	2,32	1,03	1,16
A—Irrigation Works in charge of Civil Officers.	62	93	1,05	63
B—Navigation, Embankment and Drainage Works.	2,69	1,74	1,93	2,05
19—Construction of Irrigation, Navigation, Embankment and Drainage Works.	16	46	..	44
22—Interest on Debt and other obligations ..	30	—8	—3	—24
23—Appropriation for Reduction or Avoidance of Debt.	1,51	1,51	1,51	91
25—General Administration ..	23,05	22,97	21,68	22,15
27—Administration of Justice ..	7,95	8,13	8,01	8,27
28—Jails and Convict Settlements ..	9,74	9,83	10,77	10,12
29—Police	37,42	34,21	37,58	39,48
36—Scientific Departments	5	4	4	4
37—Education	23,38	24,07	24,03	24,33
38—Medical	7,76	8,17	8,15	8,62
39—Public Health	1,59	1,81	1,61	2,02
40—Agriculture	2,41	2,91	2,60	2,81
41—Veterinary	1,53	1,75	1,66	1,90
42—Co-operation	1,21	1,50	1,44	1,47
43—Industries	25	68	10	43
43-A—Capital Outlay on Industrial Development	1,50	..	..	..
45—Broadcasting	4	4	5	5
47—Miscellaneous Departments ..	3	3	4	3
50—Civil Works	36,01	32,12	31,16	30,51
52—Interest on capital outlay on Electric Schemes	2,09	2,44	2,37	2,56
53—Capital outlay on Electric Schemes met out of revenues.	..	3,50	3,17	3,20
54—Famine	10	10	10	10
55—Superannuation Allowances and Pensions ..	9,06	9,23	9,67	9,68
55-A—Commutation of Pensions financed from Ordinary Revenues.	75	1,10	..	1,70
56—Stationery and Printing.. ..	2,43	2,43	2,70	2,77
57—Miscellaneous	3,70	2,57	1,41	1,53
63—Extraordinary Charges		..	..	..
Total Expenditure charged to Revenue carried over.	1,87,11	1,85,53	1,84,78	1,90,93

NORTH-WEST FRONTIER

Detailed Estimate

General Abstract of Receipts and

Figures are in thousands

Heads of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Total brought forward ..	1,82,61	1,85,95	1,93,52	1,91,25
DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCE HEADS AND CASH BALANCES.				
PUBLIC DEBT.				
Permanent Debt	..	..	..	..
Loans from the Central Government	..	..	..	..
Floating Debt	..	..	3,00	..
UNFUNDED-DEBT.				
State Provident Funds	4,61	4,34	4,91	4,91
DEPOSITS AND ADVANCES				
DEPOSITS NOT BEARING INTERESTS—				
A—Sinking Funds.				
Appropriation for reduction or avoidance of debt—				
Sinking Funds	1,57	1,63	1,51	91
Other Appropriations	..	..	..	..
Sinking Fund Investment Account	3,01	..	..	..
B—Reserve Funds				
Famine Relief Fund	11	11	11	11
General Police Fund	..	..	..	..
Depreciation Reserve Fund—Government Presses	18	14	14	20
Ditto Electricty ..	92	60	59	1,27
Provincial Road Fund—other Account	53	1,00	1,00	1,00
Electricity Investment Account	..	..	..	..
Other Deposit Accounts.				
Deposits of Local Funds	27,29	32,00	33,00	30,00
Departmental and Judicial Deposits—				
Civil Deposits	29,48	29,46	33,65	33,65
Other Accounts—				
Subventions from the Central Road Fund ..	4,73	3,00	3,11	3,45
Deposit account of grant for Economic Development and improvement of rural areas	1,14	2,73	47	1,11
Deposit account of grants made by the Imperial Council of Agricultural Research	27	38	37	56
Deposit Account of grants from the Central Government for the Development of Handloom Industries ..	17	4	5	..
ADVANCES NOT BEARING INTEREST.				
Advances repayable	3,15	2,99	3,18	3,18
Permanent Advances	1	1	1	1
Account with Foreign Governments and Indian States ..	..		..	..
Account with the Government of Burma	17	18	18	18
Account with the Reserve Bank	18	1,06	10	10
SUSPENSE.				
Suspense Accounts	2,31,16	1,79,05	1,52,07	..
Departmental and Similar Accounts	42	53	43	43
Cheques and Bills	48,51	47,68	50,31	50,31
MISCELLANEOUS.				
Miscellaneous Government Account	3,21	..	..	..
Total Deposits and Advances ..	3,60,82	3,06,93	2,88,19	1,31,38
Loans and Advances by the Provincial Government ..	4,64	2,64	2,58	2,24
Advances from the Provincial Loans Fund	..	..	..	..
Remittances within India	1,54,86	1,53,09	1,60,94	1,60,94
Total Debt, Deposits, Advances, Suspense and Remittance Heads ..	5,20,32	4,62,66	4,51,71	2,94,56
Total Provincial Receipts ..	7,02,93	6,48,61	6,45,23	4,85,81
Opening Balance ..	20,12	25,68	18,94	26,05
Grand Total ..	7,23,05	6,74,29	6,64,17	5,11,86

PROVINCIAL GOVERNMENT
for the year 1941-42
Expenditure—concluded

of rupees

Heads of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Total brought forward ..	1,87,11	1,85,53	1,84,78	1,90,93
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
68—Construction of Irrigation, Navigation, Embankment and Draingage Works	—2	..	..	..
81-A—Hydro-Electric Scheme	10,34	2,35	1,49	1,70
81—Capital Account of Civil Works outside the Revenue Account ..	..	..	..	..
83—Payments of Commuted Value of Pensions	..	..	..	..
Total Capital Expenditure not charged to Revenue ..	10,32	2,35	1,49	1,70
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES				
PUBLIC DEBT				
Permanent Debt	3,21	..	..	..
Loans from the Central Government ..	..	..	..	..
Floating Debt	..	..	3,00	..
UNFUNDED DEBT				
State Provident Funds	2,16	2,22	2,07	2,07
DEPOSIT AND ADVANCES				
DEPOSIT NOT BEARING INTERESTS—				
A—Sinking Funds				
Appropriation for Reducation or Advoidance of Debt—				
Sinking Funds	3,02	1	1,57	91
Other Appropriations	..	..	..	..
Sinking Fund Investment Account	291	150	..	..
B—Reserve Funds				
Famine Relief Fund	10	..	..	..
General Police Fund	..	..	..	..
Depreciation Reserve Fund—Government Presses	23	24	27	2
Depreciation Reserve Fund—Electricity	..	..	..	..
Provincial Road Fund—other Accounts	..	..	57	..
Electricity Investment Account..	..	..	92	..
C—Other Deposit Accounts				
Deposits of Local Funds	28,51	32,00	33,00	30,00
Departmental and Judicial Deposits :—				
Civil Deposits	30,30	28,54	33,94	33,83
Other Accounts :—				
Subvention from the Central Road Fund	4,75	3,00	3,11	3,45
Deposit Account of Grant for Economic Development and improvment of rural areas	90	2,73	1,39	1,11
Deposit Account of grants made by the Imperial Council of Agricutural Research	28	38	37	56
Deposit Account of grants from the Central Government for the development of handloom industries	..	4	5	..
ADVANCES NOT BEARING INTEREST.				
Advances repayable	3,02	2,99	3,18	3,18
Permanent Advances	1	1	1	1
Account with Foreign Government and Indian States ..	..	..	..	..
Account with the Government of Burma	17	18	18	18
Account with the Reserve Bank	10	1,06	10	10
SUSPENSE.				
Suspense Accounts	2,18,23	1,79,06	1,52,07	..
Departmental and Similar Accounts	51	55	42	42
Cheques and Bills	48,51	47,68	50,31	50,31
MISCELLANEOUS.				
Miscellaneous Government Account	..	..	..	..
Total Deposits and Advances ..	3,46,92	3,02,19	2,86,53	1,26,15
Loans and Advances by the Provincial Government ..	2,10	1,80	4,38	1,69
Advances from the Provincial Loans Fund	..	..	..	..
Remittances within India	1,57,66	1,53,09	1,60,94	1,60,94
Total Debt, Deposits, Advances, Suspense, and Remittance Heads ..	5,06,68	4,57,08	4,51,85	2,88,78
Total Provincial Disbursements ..	7,04,11	6,44,96	6,38,12	4,81,41
Closing Balance ..	18,94	29,33	26,05	30,45
Grand Total ..	7,23,05	6,74,29	6,64,17	5,11,86

Statement showing the distribution of the expenditure of the North-West Frontier Province Government for 1941-42 between **"Voted or Authorized"** *and* **"Charged"**

(In thousands of rupees)

Heads of account	Budget Estimate, 1941-42		
	Voted or Authorized	Charged	Total
	Rs.	Rs.	Rs.
7—Land Revenue	4,63	39	5,02
8—Provincial Excise	75	..	75
9—Stamps	28	..	28
10—Forests	4,70	48	5,18
11—Registration	15	..	15
12—Charges on account of Motor Vehicles Acts ..	53	3	56
13—Other Taxes and Duties	5	1	6
17—Interest on Irrigation Works ..	..	21	21
18—Irrigation, Navigation, Embankment, etc.—			
A.—Irrigation Works in charge of Public Works Officers.	1,12	4	1,16
A.—Irrigation Works in charge of Civil Officers ..	63	..	63
B.—Navigation, Embankment and Drainage Works.	1,99	6	2,05
19—Construction of Capital Irrigation, etc., Works financed from Ordinary Revenues.	44	..	44
22—Interest on Ordinary Debt ..	..	(—) 24	(—) 24
23—Appropriation for Reduction or Avoidance of Debt.	..	91	91
25—General Administration	14,06	8,09	22,15
27—Administration of Justice	6,04	2,23	8,27
28—Jails and Convict Settlements ..	9,55	57	10,12
29—Police	36,92	2,56	39,48
36—Scientific Departments	4	..	4
37—Education ..	24,22	11	24,33
38—Medical	7,25	1,37	8,62
39—Public Health	1,71	31	2,02
40—Agriculture	2,81	..	2,81
41—Veterinary	1,90	..	1,90
42—Co-operation	1,47	..	1,47
43—Industries	43	..	43
43-A—Capital outlay on Industrial Development ..	..	..	..
45—Broadcasting	5	..	5
47—Miscellaneous Departments ..	3	..	3
50—Civil Works	29,59	92	30,51
52—Interest on Capital outlay on Electricity Schemes	..	2,56	2,56
53—Capital outlay on Electricity Schemes met out of Revenue.	320	..	3,20
54—Famine	..	10	10
55—Superannuation Allowances and Pensions ..	790	1,78	9,68
55-A—Commutation of pensions financed from Ordinary Revenues,	1,50	20	1,70
56—Stationery and Printing	2,72	5	2,77
57—Miscellaneous	1,53	..	1,53
63—Extraordinary Charges	..	..	..
Total Expenditure charged to Revenue ..	1,68,19	22,74	1,90,93
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
68—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..
81—Capital Account of Civil Works outside the Revenue Account.	..	..	..
81-A—Hydro Electric Schemes ..	1,70	..	1,70
83—Payment of Commuted Value of Pensions ..	..	..	..
Total Capital Expenditure not charged to Revenue..	1,70	..	1,70
Carried over ..	1,69,89	22,74	1,92,63

Statement showing the distribution of the expenditure of the North-West Frontier Province Government for 1941-42 under Debt Heads—concluded.

(In thousands of rupees)

Heads of Account	Budget Estimate, 1941-42
	Rs.
Total brought forward ..	1,92,63
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.	
PUBLIC DEBT.	
Permanent Debt ..	..
Loans from the Central Government ..	..
UNFUNDED DEBT.	
State Provident Funds ..	**207**
DEPOSIT AND ADVANCES.	
DEPOSITS NOT BEARING INTEREST—	
A.—Sinking Funds.	
Appropriation for reduction or avoidance of debt—	
Sinking Funds ..	**91**
Other Appropriations ..	..
Sinking Fund Investment Account ..	
B.—Reserve Funds.	
Famine Relief Fund ..	..
General Police Funds ..	..
Depreciation Reserve Funds—	
Government Press ..	**2**
Electricity ..	..
Provincial Road Fund—Other Account ..	..
C—Other Deposit Accounts.	
Deposits of Local Funds ..	**30,00**
Departmental and Judicial Deposits :—	
Civil Deposits ..	**33,83**
Other Accounts :—	
Subvention from the Central Road Fund ..	**3,45**
Deposit Account of Grant for Economic Development and Improvement of Rural Areas ..	**1,11**
Deposit Account of grants made by Imperial Council of Agricultural Research ..	**56**
Deposit Account of grants from the Central Government for the development of handloom industries ..	..
ADVANCES NOT BEARING INTEREST.	
Advances repayable (Grant No. 31) ..	**3,18**
Permanent Advances ..	**1**
Account with Foreign Governments and Indian States ..	..
Account with the Government of Burma ..	**18**
Account with the Reserve Bank ..	**10**
SUSPENSE.	
Suepense Accounts ..	..
Departmental and Similar Accounts ..	**42**
Cheques and Bills ..	**50,31**
MISCELLANEOUS.	
Miscellaneous Government Account ..	..
Total Deposits and Advances	**1,26,15**
Loans and Advances by the Provincial Government (Grant No. 32) ..	**1,69**
Advances from the Provincial Loans Fund ..	..
Remittances within India ..	**1,60,94**
Total Debt, Deposits, Advances, Suspense and Remittance Heads ..	**2,88,78**
Total Provincial Disbursements ..	**4,81,41**

SCHEDULE OF EXPENDITURE.
(1941-42)

Grant No.	Major Heads included in the grant	Voted or Authorised	Charged	Total
		Rs.	Rs.	Rs.
1	7—Land Revenue	4,63,000	39,000	5,02,000
2	8—Provincial Excise	75,000	..	75,000
3	9—Stamps	28,000	..	28,000
4	10—Forest	4,70,000	48,000	5,18,000
5	11—Registration	15,000	..	15,000
6	12—Charges on account of Motor Vehicles Acts.	53,000	3,000	56,000
7	13—Other Taxes and Duties ..	5,000	1,000	6,000
8	XVII—Irrigation—Working Expenses . 17—Interest on Irrigation Works .. 18—Other Irrigation Expenditure financed from Ordinary Revenue.	6,50,000	21,000	6,71,000
9	19—Construction of Capital Irrigation Works charged to Revenue. 68—Construction of Irrigation Works—Capital Expenditure not charged to Revenue.	38,000	..	38,000
10	Establishment, Pensionary and Tools and Plant charges of the Public Works Department.	11,26,000	72,000	11,98,000
11	22—Interest on Debt and other Obligations.. 23—Reduction or Avoidance of Debt ..	..	67,000	67,000
12	25—General Administration ..	14,06,000	8,09,000	22,15,000
13	27—Administration of Justice ..	6,04,000	2,23,000	8,27,000
14	28—Jails and Convict Settlements ..	9,55,000	57,000	10,12,000
15	29—Police	36,92,000	2,56,000	39,48,000
16	37—Education	24,22,000	11,000	24,33,000
17	38—Medical .. .. 39—Public Health	8,96,000	1,68,000	10,64,000
18	40—Agriculture	2,81,000	..	2,81,000
19	41—Veterinary	1,90,000	...	1,90,000
20	42—Co-operation	1,47,000	...	1,47,000
21	43—Industries	43,000	..	43,000
22	45—Broadcasting	5,000	..	5,000
	Total carried over ..	1,35,64,000	17,75,000	1,53,39,000

Grant No.	Major Heads included in the grant	Voted or Authorized	Charged	Total
		Rs.	Rs.	Rs.
	Brought forward ..	1,35,64,000	*17,75,000*	1,53,39,000
23	36—Scientific Departments .. 47—Miscellaneous Departments .. 57—Miscellaneous	1,60,000	..	1,60,000
24	50—Civil Works	25,22,000	*58,000*	25,80,000
25	54—Famine Relief	..	*10,000*	10,000
26	55—Superannuation Allowances and Pensions	7,90,000	*1,78,000*	9,68,000
27	55—A—Commutation of Pensions financed from Ordinary Revenues.	1,50,000	*20,000*	1,70,000
28	56—Stationery and Printing ..	2,72,000	*5,000*	2,77,000
29	63—Extraordinary Charges ..	.	..	..
30	XLI—Hydro-Electric Schemes—Working Expenses. 52—Interest on Capital Outlay on Electric Schemes. 53—Capital Outlay on Electric Schemes met out of Revenue. 81-A—Hydro-Electric Schemes (Capital Expenditure). Establishment and Pensionary Charges ..	8,00,000	*2,56,000*	10,56,000
31	Advances not bearing interest—Advances repayable.	53,000	..	53,000
32	Loans and Advances by the Provincial Government.	1,69,000	..	1,69,000
	Grand Total ..	1,84,80,000	23,02,000	2,07,82,000

PART II

DETAILED ESTIMATES OF REVENUE AND EXPENDITURE

DETAILED ESTIMATES

OF

REVENUE

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.

Head of Department—Secretary to Government, Finance Department.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Taxes on Income other than Corporation Tax—Share of net proceeds assigned to the North-West Frontier Province.	2,79,000	2,78,000	4,10,000	4,35,000
Total ..	2,79,000	2,78,000	4,10,000	4,35,000

VII—LAND REVENUE

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Ordinary Revenue—					
Fixed Collections	..	17,29,122	18,40,000	18,12,000	18,70,000
Fluctuating Collections	..	2,00,874	1,88,000	1,54,000	1,70,000
Total Ordinary Revenue ..	..	19,29,996	20,28,000	19,66,000	20,40,000
Sale of Government Estates	..	278	400	6,000	6,000
Sale-proceeds of waste lands and Redemption of Land Tax.	..	..	100	800	800
Rates and Cesses on Lands—					
Cess on Wards and Minor Estates ..	..	944	2,000	1,400	1,400
Other Items	..	..	..	..	..
Recoveries of overpayments	..	180	500	200	200
Collection of Payments for Services rendered ..	..	..	400	..	..
Recoveries of leave salary contributions of officers lent to Foreign Service.	..	178	200	100	100
Other Recoveries	..	..	..	..	..
Miscellaneous	VIIA	1,66,014	1,66,430	1,55,170	1,48,170
Gross Total ..	..	20,97,590	21,98,030	21,29,670	21,96,670
Deduct—Refunds	..	4,749	6,000	7,000	7,000
For rounding	..	..	—30	+330	+330
Total Land Revenue ..	..	20,92,841	21,92,000	21,23,000	21,90,000
Deduct—Portion of Land Revenue due to Irrigation transferred to "Irrigation".	..	2,33,858	2,22,000	2,21,000	2,21,000
Net Land Revenue ..	..	18,58,983	19,70,000	19,02,000	19,69,000

DETAILED ACCOUNT No. VII-A—LAND REVENUE—MISCELLANEOUS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Mutation fees	34,987	33,500	33,500	33,500
Fines and recoveries of Revenue Department	3,965	6,000	6,000	6,000
Rent of land leased for a single year or harvest	618	700	2,000	2,000
Receipts from *Tirni* or grazing dues	84,320	90,000	80,000	80,000
Receiptss from mines and quarries, etc.	6,544	8,400	5,170	5,170
Haq-ul-tahsil	2,018	2,030	2,000	2,000
Canal royalty rate	3,451	2,000	2,500	2,500
Revenue *talbana*	4,436	5,000	4,700	4,700
Revenue record room receipts	17,524	6,800	14,300	6,300
Cattle tax	275	..	500	..
Revenue *muafi*	..	..	500	..
Miscellaneous	7,876	12,000	4,000	6,000
Total Miscellaneous ..	1,66,014	1,66,430	1,55,170	1,48,170

VIII—PROVINCIAL EXCISE

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
SUMMARY		Rs.	Rs.	Rs.	Rs.
Country Spirits	VIII-A	5,45,592	5,94,000	5,86,000	5,86,000
Malt Liquors	..	10,707	10,000	8,000	8,000
Wines and Spirits (Foreign Liquors other than Beer, Medicated Wines and Commercial Spirits).	..	58,114	55,000	61,900	61,900
Receipts from Commercial Spirits, including Denatured Spirits and Medicated Wines.	..	10,202	12,000	9,600	9,600
Opium	VIII-B	1,07,570	1,09,400	1,02,000	1,02,000
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	..	5,669	2,100	6,000	6,000
Hemp and Other Drugs ..	VIII-C	1,59,173	1,30,800	1,52,320	1,52,320
Fines, Confiscations and Miscellaneous ..	VIII-D	1,326	1,200	3,500	3,500
Recoveries of over-payments—					
Collection of payments for services rendered ..	..	..	..	..	..
For Rounding ..	..	..	—300	—120	—120
Total VIII—Provincial Excise ..	..	8,98,353	9,14,200	9,29,200	9,29,200
Deduct Refunds ..	..	11,305	1,200	3,200	3,200
Net Total VIII—Provincial Excise ..	..	8,87,048	9,13,000	9,26,000	9,26,000

Detailed Account No. VIII-A—PROVINCIAL EXCISE—Country Spirits

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs	Rs.
License fees (wholesale and retail)	1,83,732	1,74,000	1,76,000	1,76,000
Recoveries from the Punjab and United Provinces Governments on account of still head duty on liquor imported from those Provinces for consumption in the North-West Frontier Province.	3,61,860	4,20,000	4,10,000	4,10,000
Total Country Spirits ..	5,45,592	5,94,000	5,86,000	5,86,000

Detailed Account No. VIII-B—PROVINCIAL EXCISE—Opium

License fees (wholesale and retail)	45,256	45,000	40,000	40,000
Cost price of excise opium	16,574	16,700	16,000	16,000
Gain on sale of excise opium	45,740	47,700	46,000	46,000
Transit duty on opium	..	..	..	..
Total Opium ..	1,07,570	1,09,400	1,02,000	1,02,000

Detailed Account No. VIII-C—PROVINCIAL EXCISE—Hemp and Other Drugs

License fees (wholesale and retail)	76,014	65,000	60,300	60,300
Import duty on *charas*	82,696	65,000	88,000	88,000
Duty on *bhang* and *kuth*	451	500	4,000	4,000
Duty on warehousing of *charas*	12	300	20	20
License fees for dangerous drugs ..	..	..	..	..
Total Hemp and Other Drugs ..	1,59,173	1,30,800	1,52,320	1,52,320

Detailed Account No. VIII-D—PROVINCIAL EXCISE—Fines, Confiscations and Miscellaneous

Sale-proceeds of confiscated opium and *charas* ..	..	..	..	..
Fines and confiscations under the Opium Act	18	1,000	1,000	1,000
Fines and confiscations under the Excise Act	729	..		
Other items	579	200	2,500	2,500
Total Fines, Confiscations and Miscellaneous ..	1,326	1,200	3,500	3,500

IX—STAMPS

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs	Rs.	Rs.
SUMMARY.					
A—Non-Judicial—					
Stamp duties on Bills of Exchange, Cheques and other Commercial Documents.	IX—A	2,710	57,200	2,000	2,000
Sale of other Non-Judicial Stamps ..	IX—B	2,28,440	2,50,000	2,85,000	2,85,000
Duty on Impressing Documents ..	..	3,829	3,000	3,500	3,500
Fines and Penalties	..	5,219	5,000	5,000	5,000
Miscellaneous	..	528	500	1,000	1,000
Total ..	..	2,40,726	3,15,700	2,96,500	2,96,500
Deduct—Refunds	..	6,519	8,000	6,000	6,000
Total Non-Judicial ..	..	2,34,207	3,07,700	2,90,500	2,90,500
E—Judicial—					
Court fees realized in Stamps	..	2,97,568	3,05,000	4,48,200	4,48,200
Sale of Stamps		1,74,889	1,70,000	1,800	1,800
Fines and Penalties	..	1,881	2,000	8,000	8,000
Miscellaneous	..	43	260	260	260
Deduct—Refunds	..	2,915	6,000	6,000	6,000
Total Judicial ..	..	4,71,466	4,71,260	4,52,260	4,52,260
For rounding ..	..	..	+40	+240	+240
Total IX—Stamps ..	..	7,05,673	7,79,000	7,43,000	7,43,000

DETAILED ACCOUNT NO. IX-A—STAMPS—STAMP DUTIES ON BILLS OF EXCHANGE, CHEQUES AND OTHER COMMERCIAL DOCUMENTS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Sale of Revenue Stamps	..	53,200	..	..
Bills of Exchange or Hundies	2,710	4,000	2,000	2,000
Total ..	2,710	57,200	2,000	2,000

DETAILED ACCOUNT NO. IX-B—STAMPS—SALE OF OTHER NON-JUDICIAL STAMPS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Other Non-Judicial Stamps (Gross)	4,76,383	4,83,000	5,54,453	5,50,000
Deduct Receipts on Account of Motor Vehicles transferred to XII—Receipts under Motor Vehicles Act.	2,27,179	2,33,000	2,69,453	2,65,000
Deduct Receipts on Account of Arms License Fees transferred to XLVI—Miscellaneous.	20,764	..	..	..
Net total other Non-Judicial Stamps ..	2,28,440	2,50,000	2,85,000	2,85,000

X—FORESTS.

Head of Department—Conservator of Forest, North-West Frontier Province.

Heads	Detailed Account No.	Actuals, 1939-40	Budget, Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the Forests by Government Agency.	..	85,929	83,000	3,51,700	5,29,000
Timber and other Produce removed from the Forests by Consumers or Purchasers.	..	2,51,496	2,79,500	3,93,000	3,06,000
Drift and Waif Wood and Confiscated Forest Produce ..	..	5,980	1,700	2,500	3,000
Revenue from Forests not managed by Government ..	..	1,00,138	45,000	79,000	55,000
Miscellaneous	X-A	81,174	68,000	1,43,700	80,000
Rounding	..	..	+300	+300	—500
Gross Total ..	..	5,22,024	4,77,500	9,70,200	9,72,500
Deduct Refunds ..	..	—2,693	—500	—1,200	—500
Net Total ..	..	5,22,024	4,77,000	9,69,000	9,72,000

DETAILED ACCOUNT No. X-(A)—FORESTS—MISCELLANEOUS.

	Actuals, 1939-40	Budget, Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Receipts from exploitation of Shisham trees—				
(i) Sale of Shisham timber—				
(a) Logs and Scantlings	} 52,263	43,400	1,12,900	56,700
(b) Fuels and Scraps		2,600	8,700	2,700
(ii) Miscellaneous	28,634	..	100	100
Total receipts from exploitation of Shisham trees ..	80,897	46,000	1,21,700	59,500
Other Receipts	277	22,000	22,000	20,500
Total Miscellaneous ..	81,174	68,000	1,43,700	80,000

XI—REGISTRATION.

Head of Department :—Revenue and Divisional Commissioner, North-West Frontier Province

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Fees for registering Documents	57,705	56,000	56,000	56,000
Fees for Copies of Registered Documents	6,989	7,000	7,000	7,000
Fees for Searching Records	..	..	1,200	1,200
Miscellaneous	3,740	3,500	3,000	3,000
Rounding	..	..	..	..
Gross Total ..	68,434	66,500	67,200	67,200
Deduct Refunds ..	..	—500	—200	—200
Total XI—Registration ..	68,434	66,000	67,000	67,000

XII—RECEIPTS UNDER MOTOR VEHICLES ACTS

Head of Department .. { *Inspector-General of Police* / *Home Secretary* }

	Actuals, 1939-40	Budget, Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Receipts under the Indian Motor Vehicles Act	**34,763**	**40,000**	**67,868**	**61,188**
Receipts under the Provincial Motor Vehicles Taxation Act ..	**2,04,671**	**1,74,287**	**2,01,814**	**2,04,308**
Fees and other receipts	**155**	**19,142**	**601**	**605**
Subvention from the Central Road Fund	..	..	**53,547**	..
Gross Total ..	**2,39,589**	**2,33,429**	**3,23,830**	**2,66,101**
Deduct—Refunds ..	**1,184**	**505**	**925**	**925**
Rounding ..	..	**+76**	**+95**	**—176**
Net Total ..	**2,38,405**	**2,33,000**	**3,23,000**	**2,65,000**

XIII—OTHER TAXES AND DUTIES—ENTERTAINMENT TAX NORTH-WEST FRONTIER PROVINCE TABACCO VEND FEES ACT, 1938.

NORTH-WEST FRONTIER PROVINCE SALE OF MOTOR SPIRIT ACT, 1939.

ELECTRICITY DUTIES—INDIAN ELECTRICITY ACT, 1910.

Heads of Department { *Revenue and Divisional Commissioner, North-West Frontier Province* / *Deputy Secretary to Government, Electricity Department* }

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941 42
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Entertainment tax receipts	**54,412**	**55,000**	**80,000**	**70,000**
Receipts under North-West Frontier Province Tobacco Vend Fees Act, 1938	**4,224**	**3,720**	**4,000**	**4,000**
Receipts under North-West Frontier Province Sale of Motor Spirit Act, 1939.	**54,829**	**75,000**	**1,34,000**	**1,21,500**
Receipts from Electricity Duties	..	**340**	**4,680**	**7,160**
Gross Total ..	**1,13,465**	**1,34,060**	**2,22,680**	**2,02,660**
Rounding ..	..	**—60**	**—480**	**—460**
Deduct—Refunds ..	**96**	..	**200**	**200**
Net Total ..	**1,13,369**	**1,34,000**	**2,22,000**	**2,02,000**

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.				
A—IRRIGATION WORKS.				
SUMMARY				
Direct Receipts				
Water rates	**19,02,040**	**20,10,000**	**20,82,540**	**19,47,000**
Other items	**1,86,892**	**1,77,200**	**2,11,700**	**1,85,000**
Deduct refunds	**—234**	**—150**	**—3,000**	**—1,100**
Total direct receipts ..	**20,88,698**	**21,87,050**	**22,91,240**	**21,30,900**
Indirect credits (Land Revenue due to Irrigation)	**2,33,858**	**2,22,000**	**2,21,000**	**2,21,000**
Total gross receipts ..	**23,22,556**	**24,09,050**	**25,12,240**	**23,51,900**
Deduct—Working Expenses (page 60)	**9,75,142**	**8,94,905**	**9,47,654**	**9,87,156**
Rounding	..	**—145**	**+414**	**+256**
Total ..	**13,47,414**	**15,14,000**	**15,65,000**	**13,65,000**
PRODUCTIVE				
Direct Receipts				
Lower Swat Canal .. Water rates	7,45,572	8,00,000	8,00,000	7,50,000
Lower Swat Canal .. Other items	65,000	64,000	76,900	66,200
Kabul River Canal .. Water rates	1,66,939	1,83,000	1,75,000	1,84,000
Kabul River Canal .. Other items	48,292	45,100	44,610	45,100
Total Water rates ..	9,12,511	9,83,000	9,75,000	9,34,000
Total Other items ..	1,13,292	1,09,100	1,21,510	1,11,300
Total Direct Receipts ..	10,25,803	10,92,100	10,96,510	10,45,300
Portion of Land Revenue due to Irrigation	1,08,405	1,08,200	1,08,700	1,08,400
Grand total ..	11,34,208	12,00,300	12,05,210	11,53,700
Deduct Working Expenses (page 62)	2,02,295	2,73,756	2,58,432	3,53,642
Deduct Refunds	—114	—50	—2,000	—1,000
Net Productive Receipts ..	9,31,799	9,26,494	9,44,778	7,99,058

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
UNPRODUCTIVE					
Direct Receipts					
Upper Swat Canal	Water rates ..	8,52,200	8,90,000	9,85,540	8,91,000
	Other items ..	72,905	67,700	89,790	73,300
Paharpur Canal	Water rates ..	1,37,329	1,37,000	1,22,000	1,22,000
	Other items ..	695	400	400	400
Total water rates ..		9,89,529	10,27,000	11,07,540	10,13,000
Total other items ..		73,600	68,100	90,190	73,700
Total Direct Receipts ..		10,63,129	10,95,100	11,97,730	10,86,700
Portion of Land Revenue due to Irrigation ..		1,25,453	1,13,800	1,12,300	1,12,600
Grand total ..		11,88,582	12,08,900	13,10,030	11,99,300
Deduct Working Expenses (page 62) ..		7,72,847	6,21,149	6,89,222	6,33,514
Deduct Refunds ..		—120	—100	1,000	—100
Net Unproductive Receipts ..		4,15,615	5,87,651	6,19,808	5,65,686
Rounding ..		..	—145	+414	+256
Total XVII—Irrigation Net Receipts ..		13,47,414	15,14,000	15,65,000	13,65,000

XVIII—IRRIGATION, NAVIGATIGN, EMBANKMENT AND DRAINAGE WORKS FCR WHICH NO CAPITAL ACCOUNTS ARE KEPT

WORKS INCHARGE OF PUBLIC WORKS DEPARTMENT

Head of Department—Secretary to Government, North-West Frontier Province, Public Works Department

	Actuals, 1934-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.				
Direct Receipts—				
Owners Rates	..	..	..	..
Water Rates	..	..	..	18,200
Recoveries of Expenditure	3,919	..	118	..
Water Power	217	160	182	170
Miscellaneous	10,171	..	98	..
Rents	374	400	287	300
Receipts in England	..	..	320	..
Loss or gain by exchange	12	..	1	..
Transfer from the Deposit Account of the grant for Economic Development and Improvement of Rural Areas to meet expenditure on village Irrigation Channels.	19,012	43,311	64,032	37,167
Total	33,705	43,871	65,038	55,837
Deduct—**Refunds**	..	..	..	..
Rounding	..	+129	—38	+163
Total XVIII—Irrigation	33,705	44,000	65,000	56,000

XX—INTEREST

Head of Department—Secretary, Finance Department.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Landholders and other Notabilities ..	3,768	12,000	8,000	8,000
Interest on Advances to Cultivators	16,600	13,000	14,000	14,000
Interest on Loans to Municipalities and other Public Corporations ..	19,502	18,000	18,500	17,400
Interest on Miscellaneous Loans and Advances	4,469	4,263	939	1,818
Interest realized on investment of Provincial balances ..	17,019	..	1,740	..
Interest on Advances to Government Servants for—				
House Building	1,135	1,000	1,000	1,200
Motor Cars	462	1,500	1,500	1,500
Other Conveyances	..	..	..	..
Passages Advances	..	..	..	..
Rounding	..	+237	+321	+82
Gross Total ..	62,955	50,000	46,000	44,000
Deduct Refunds (Voted) ..	29	..	..	..
Net Total ..	62,926	50,000	46,000	44,000

XXI—ADMINISTRATION OF JUSTICE

Head of Department—Judicial Commissioner

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Sale-proceeds of Unclaimed and Escheated Property ..	..	3,608	1,100	1,100	1,100
Court-fees realised in cash	..	1,364	600	3,000	1,400
General Fees, Fines, and Forfeitures	**XXI-A**	1,64,472	1,29,600	1,60,000	1,60,000
Miscellaneous Fees and Fines	**XXI-B**	52,173	49,800	51,600	51,600
Miscellaneous	..	343	200	200	200
Recovery of Over-payments	..	195	200	200	200
Collection of payments for services rendered ..	..	22	..	..	..
Receipts in England—Recovery of overpayments ..	..	..	..	..	..
Rounding	..	..	+500	—100	+500
Gross Total ..	..	2,22,177	1,82,000	2,16,000	2,15,000
Deduct—Refunds	..	12,043	10,000	12,000	12,000
Net Total ..	..	2,10,134	1,72,000	2,04,000	2,03,000

DETAILED ACCOUNT No. XXI-A—ADMINISTRATION OF JUSTICE—GENERAL FEES, FINES AND FORFEITURES.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Fees levied by Courts	16,265	4,000	5,000	5,000
Magisterial Fines	1,31,449	1,10,400	1,30,845	1,30,845
Other General Fees, Fines and Forfeitures	16,758	15,200	24,155	24,155
Total General Fees, Fines and Forfeitures ..	1,64,472	1,29,600	1,60,000	1,60,000

DETAILED ACCOUNT No. XXI-B—ADMINISTRATION OF JUSTICE—MISCELLANEOUS FEES AND FINES

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Judicial Record Room Receipts	39,424	39,000	40,400	40,400
Commission on sale-proceeds of attached properties ..	7,449	5,600	6,300	6,300
Other Items	5,300	5,200	4,900	4,900
Total Miscellaneous Fees and Fines ..	52,173	49,800	51,600	51,600

XXII—JAILS AND CONVICT SETTLEMENTS

Head of Department—Inspector-General of Prisons, North-West Frontier Province.

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
SUMMARY		Rs.	Rs.	Rs.	Rs.
Jails	..	**16,538**	**16,400**	**18,344**	**15,047**
Jail Manufactures	**XXII-A**	**1,53,362**	**1,60,500**	**1,87,800**	**1,58,850**
Recoveries of Over-payments	..	**53**	**50**	..	..
Collection of Payments for Services rendered ..	..	..	..	..	..
Loss or gain by exchange	..	..	..	..	..
Gross Total ..	..	**1,69,953**	**1,76,950**	**2,06,144**	**1,73,897**
Deduct Refunds ..	..	**—146**	**—200**	**—250**	**—200**
Rounding ..	..	..	**+250**	**+106**	**+303**
Net Total ..	..	**1,69,807**	**1,77,000**	**2,06,000**	**1,74,000**

DETAILED ACCOUNT No. XXII-A—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Sale-proceeds of articles manufactured in jails	1,49,784	1,57,000	1,59,700	1,55,150
Miscellaneous	3,578	3,500	28,100	3,700
Total Jail Manufactures ..	1,53,362	1,60,500	1,87,800	1,58,850

XXIII—POLICE

Head of Department { *Inspector-General of Police, North-West Frontier Province* *and* *Revenue and Divisional Commissioner, North-West Frontier Province.* }

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
SUMMARY	Rs.	Rs.	Rs.	Rs.
Contribution for Railway Police	..	..	..	..
Police Supplied to Public Departments, Private Companies and Persons .. } **Police Supplied to Municipal, Cantonment and Town Funds** .. }	**14,020**	**15,000**	**35,000**	**30,000**
Recoveries creditable to the General Police Fund under Sections 13, 14, and 15 of the Indian Police Act (Act V of 1861).	..	..	..	..
Cash Receipts under the Arms Act	..	..	**3**	..
Fees, Fines and Forfeitures—				
Fees, Fines and Forfeitures	**70**	**200**	**200**	**200**
Cattle Pound Receipts	**6,015**	**5,500**	**6,100**	**6,100**
Recoveries of Overpayments	**1,278**	**1,200**	**2,000**	**2,000**
Collection of Payments for Services rendered on account of leave salary contribution.	**1,772**	**2,000**	**2,000**	**2,000**
Miscellaneous	**2,692**	**2,000**	**2,000**	**2,000**
Receipts in England	**1,427**	..	**320**	..
Rounding	..	**+100**	**+477**	**—200**
Gross Total ..	**27,274**	**26,000**	**48,100**	**42,100**
Deduct Refunds.. { **Cattle Pounds Refunds** ..	..	**2,000**	..	..
{ **Other Refunds** ..	**—237**	..	**—100**	**—100**
Net Total ..	**27,037**	**24,000**	**48,000**	**42,000**

XXVI—EDUCATION.

Head of Department—Director of Public Instruction, North-West Frontier Province

Heads	Actuals, 1939-40	Budget Estimate, 1940 41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs	Rs.	Rs.	Rs.
Government Arts Colleges—				
Fees—Government Intermediate College	3,231	9,000	4,000	..
B—Secondary—				
Fees—Government Secondary Schools	92,712	88,959	92,216	92,982
D—Special—				
Fees and Other Receipts—Government Special Schools ..	834	650	850	780
E—General—				
Recoveries of Overs payments	8,606	2,000	2,000	2,000
Collection of Payments for Services rendered	896	200	1,000	1,000
Miscellaneous	14,289	12,162	13,758	15,000
Total General ..	23,791	14,362	16,758	18,000
Rounding ..	..	+29	+176	+238
Gross Total ..	1,20,568	1,13,000	1,14,000	1,12,000
Deduct Refunds ..	..	..	..	..
Net Total ..	1,20,568	1,13,000	1,14,000	1,12,000

XXVII—MEDICAL.

Head of Department—Inspector-General of Civil Hospitals, North-West Frontier Province

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs	Rs.	Rs.
Lady Reading Hospital Receipt	22,890	16,000	16,000	16,000
Other Hospital Receipts	} 30,576	40,000	67,600	8,000
Mental Hospital Receipts				30,000
Receipts from charity boxes	..	500	500	500
Contributions	40,669	40,600	40,600	40,600
Recoveries of Overpayments	100	..	286	..
Collection of Payments for Services rendered ..	11,831	9,750	10,703	10,433
Leprosy Receipts	..	..	..	..
Miscellaneous	18,980	15,550	13,661	15,619
Gross Total ..	1,25,046	1,22,400	1,49,350	1,21,152
Deduct Refunds ..	1,297	200	273	100
Rounding ..	..	—200	—77	—52
Net Total ..	1,23,749	1,22,000	1,49,000	1,21,000

XXVIII—PUBLIC HEALTH.

Head of Department—Inspector-General of Civil Hospitals, North-West Frontier Province

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Contributions	5,941	5,596	6,001	6,001
Income from Endowments	..	.	..	..
Recoveries of Overpayments	89	200	100	100
Collection of Payments for Services rendered	657	337	337	337
Miscellaneous Provincial Laboratory Receipts	2,718	1,200	1,000	1,000
Receipts in England	..	..	..	..
Transfer from the Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas.	8,089	13,047	9,973	12,390
Loss or gain by exchange	..	..	..	..
Rounding	..	—380	—411	+172
Gross Total ..	17,494	20,000	17,000	20,000
Deduct Refunds ..	8	..	..	..
Net Total ..	17,486	20,000	17,000	20,000

XXIX—AGRICULTURE.

Head of Department—Secretary, Development Departments

Heads	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Agricultural Receipts :—				
Income from Agricultural Farms—				
Sale of fruit	18,565	30,000	10,000	8,000
Sale of seeds	27,926	50,000	50,000	50,000
Fruit preservation	12,510	..	..	..
Fruit marketing	1,248	..	..	..
Other receipts	7,224	14,000	14,000	14,000
Receipts from public gardens	1,576	254	254	254
Demonstration and propaganda receipts	15,583	..	..	..
Sale of manure	26	100	..	..
Receipts on account of public exhibitions and fairs	1	..	..	..
Income from Research Schemes :—				
Other Research Schemes :—				
(a) Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for the Sugarcane Research Scheme.	5,438	14,296	14,296	14,296
Transfer from the deposit account of grant made by the Imperial Council of Agricultural Research for the Marketing Scheme.	9,875	10,000	10,000	10,000
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for the Horticulturist.	3,700	4,450	4,450	4,783
(b) Transfer from the deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas. "Demonstration Plot" Scheme.	5,452	4,855	3,035	2,070
(b) Transfer from the deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas. "Fruit Cultivation" Scheme.	5,362	5,306	5,306	5,747
(c) Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for the Scheme of Research work on Fruit and Vegetable drying.	..	..	..	6,028
(d) Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for Scheme for Experiments and Demonstration on Mixed Farming.	..	..	..	2,704
Miscellaneous receipts	2,039	..	..	..
Total Agricultural Receipts	1,16,125	1,33,261	1,11,341	1,17,882
Recoveries of Over-payments	179	..	..	..
Collection of payments for services rendered	82	..	..	..
Rounding	..	—261	—341	+118
Gross Total	1,16,386	1,33,000	1,11,000	1,18,000
Deduct—Refunds	— 1,049	..	..	..
Net Total XXIX—Agriculture	1,15,337	1,33,000	1,11,000	1,18,000

XXX—VETERINARY.

Head of Department—Secretary, Development Departments

HEADS	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Collection of payments for services rendered	..	100	400	400
Other Receipts—Transfer from the deposit account of grant made by the Imperial Council of Agricultural Resarch for Veterinary Disease Investigation Scheme.	8,574	7,400	6,745	7,045
Other Receipts—Transfer from the deposit account of grant made by the I. C. A. R. for Assistant Veterinary Investigation Officer for poultry.	2,091	2,459	1,192	1,907
Other Receipts—Transfer from the deposit account of grant made by the I. C. A. R. for the grading up of sheep for Karakul pelt production.	..	..	..	9,581
Drying of Blood Manure	..	..	400	400
Other receipts	..	400	..	..
Donations towards His Excellency the Viceroy's Appeal Fund for breeding operations.	..	460	..	..
Rounding	..	+181	+263	—333
Total XXX—Veterinary ..	10,665	11,000	9,000	19,000

XXXI—CO-OPERATION

Head of Department—Secretary, Development Departments

HEADS	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Audit Fees	9,038	9,850	10,100	10,550
Miscellaneous Receipts—Transfer from tho deposit account of grant made by the Government of India for the Co-operative Training and Education Scheme.	..	4,154	8,308	..
Other Receipts	4,774	..	..	..
Transfer from the Deposit Account of the grant from the Central Government for Economic Development and Improvement of Rural Areas for Consolidation of Holdings.	..	..	1,136	3,736
Rounding	..	—4	+456	—286
Total XXXI—Co-operation ..	13,812	14,000	20,000	14,000

XXXII—INDUSTRIES

Head of Department—Secretary, Development Departments

INDUSTRY—INDUSTRIAL DEVELOPMENT	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Handloom Weaving Industry—				
Income from the Handloom Weaving Institute	1,976	3,000	3,500	..
Income from the Calendering Machine	..	1,000	10,000	..
Transfer from the deposit account of the grant from the Central Government for the development of Handloom Weaving Industry.	..	3,500	5,550	..
Other Receipts	65	..	28,500	..
Cottage and Small Scale Woollen Industries—				
Income from the Woollen Weaving Institute	..	5,600	1,800	..
Transfer from the deposit account of the grant from the Central Government for Cottage and Small Scale Woollen Industries.	11,213	8,600	9,134	..
Income from the Industrial (Zamindara) Shop	..	..	172	200
Miscellaneous	..	..	..	..
Deduct—Refunds	—11,638	..	..	..
Rounding	..	+300	+344	—200
Total ..	1,616	22,000	59,000	..

XXXVI—MISCELLANEOUS DEPARTMENTS

Heads of Departments—Various

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Miscellaneous—				
Examination Fees	50	200	..	..
Sale of Stores and Materials ..	35	..	..	..
Fees for the Inspection of steam boilers ..	19	..	..	..
Administration of Indian Partnership Act, 1932 ..	247	300	300	300
Miscellaneous	239	200	200	200
Gross Total ..	590	700	500	500
Deduct Refunds ..	—3,500	..	—100	..
Rounding	..	+300	—400	+500
Net Total ..	—2,910	1,000	..	1,000

XXXIX—CIVIL WORKS

Head of Department—Secretary to Government North-West Frontier Province, Public Works Department

Heads	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Rents	1,00,986	1,20,000	1,22,956	1,25,000
Ferry Receipts	1,22,368	1,05,000	1,06,100	1,13,600
Tolls on Roads	..	..	..	..
Recoveries of Expenditure	39,735	25,000	75,272	33,000
Transfer from Central Road Development Fund Account. — Ordinary allotment ..	2,19,864	2,50,000	2,02,383	3,40,400
Transfer from Central Road Development Fund Account. — Allotments from the Reserve ..	2,55,240	50,000	54,753	4,700
Transfer from the Deposit Account of the grant from the Central Government for Economic Development and Improvement of Rural Areas :— Inter-Village Communications	10,723	14,223	8,478	10,500
Miscellaneous	76,288	37,200	59,788	47,300
Receipts in England	..	..	..	..
Loss or gain by exchange	..	..	..	..
Gross Total ..	8,25,204	6,01,423	6,29,730	6,74,500
Deduct Refunds	2,017	..	1,000	1,000
Rounding	..	—423	+270	+500
Net total XXXIX—Civil Works ..	8,23,187	6,01,000	6,29,000	6,74,000

XLI—RECEIPTS FROM ELECTRICITY

Head of Department—Superintending Engineer and Deputy Secretary to Government, North-West Frontier Province (Electricity)

HEADS	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Hydro-Electric Schemes —A—Malakand Hydro-Electric Scheme) :—				
Gross Receipts—				
Sale of Power	**3,93,316**	**5,40,000**	**4,52,000**	**5,35,000**
Miscellaneous Receipts—				
Service Connections and Meter Rent	**19,342**	**13,000**	**28,000**	**30,000**
Return on quarters	**7,239**	**7,000**	**8,000**	**8,000**
Deduct Refunds	**—599**	..	**—2,000**	**—500**
Rounding ..	..	..	..	**+500**
Total Gross Receipts	**4,19,298**	**5,60,000**	**4,86,000**	**5,73,000**
Deduct—Working Expenses	**2,29,976**	**2,58,000**	**2,56,000**	**3,10,000**
Total Net Receipts	**1,89,322**	**3,02,000**	**2,30,000**	**2,63,000**

XLIV—RECEIPTS IN AID OF SUPERANNUATION

Head of of Department—Secretary to Government, North-West Frontier Province, Finance Department

SUMMARY	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Contributions for Pensions and Gratuities	**21,166**	**21,000**	**21,500**	**22,000**
Miscellaneous	**16**	**200**	**100**	**100**
Receipts in England—				
Miscellaneous	..	..	..	..
Loss or gain by Exchange	..	..	..	..
Rounding ..	..	**—200**	**+400**	**—100**
Gross Total	**21,182**	**21,000**	**22,000**	**22,000**
Deduct—Refunds	**1**	..	..	..
Net Total	**21,181**	**21,000**	**22,000**	**22,000**

XLV—STATIONERY AND PRINTING.

Heads of Department .. { *Jail Press—Inspector-General of Prisons, North-West Frontier Province.*
Other Heads—Secretary, Development Departments. }

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Stationery Receipts	..	**1,764**	**2,100**	**2,100**	**2,100**
Sale of Plain paper used with Stamps ..	..	**14,498**	**15,200**	**14,200**	**14,200**
Sale of Gazettes and other Government Publications ..	..	**4,541**	**4,000**	**4,900**	**4,900**
Other Press Receipts	**XLV-A**	**5,291**	**4,100**	**4,838**	**4,650**
Revenue in England	..	**40**	**80**	**80**	**80**
Rounding ..	..	..	**—480**	**—118**	**+70**
Gross Total ..	..	**26,134**	**25,000**	**26,000**	**26,000**
Deduct Refunds	..	**—3**	..	..	..
Net Total ..	.	**26,131**	**25,000**	**26,000**	**26,000**

DETAILED ACCOUNT NO. XLV-A—STATIONERY AND PRINTING—OTHER PRESS RECEIPTS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Ps.	Rs.
PROVINCIAL PRESS				
Cost of printing work executed for Public Departments ..	633	100	100	100
Sale-proceeds of service books and forms	2,294	2,000	2,000	2,000
Miscellaneous	1,324	1,000	1,100	1,100
Other items	195	..	..	..
Total Provincial Press	4,446	3,100	3,200	3,200
JAIL PRESS				
Cost of printing work executed for Public Departments and Local Bodies }	845	1,000	1,438	1,450
Miscellaneous .. .. .. }			200	..
Total Jail Press ..	845	1,000	1,638	1,450
Total Other Press Receipts ..	5,291	4,100	4,838	4,650

XLVI—MISCELLANEOUS

Heads of Departments—Various

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Unclaimed Deposits	..	24,219	21,700	23,200	23,000
Sale of Old Stores and Materials	..	2,265	1,000	1,000	1,000
Sale of Lands and Houses, etc.	..	..	..	..	..
Fees for Government Audit	..	13,457	13,500	14,450	14,450
Contributions	..	..	..	..	..
Rents, Rates and Taxes	..	215	200	200	200
Other Fees, Fines and Forfeitures	XLVI (A)	96,931	67,000	70,000	70,000
Transfer from the Deposit Account of Grants for Economic Development and Improvement of Rural Areas.	..	25,886	1,69,841	33,894	39,431
Gain by exchange on Local Transactions	..	—43	..	..	..
Recoveries of Overpayments	..	3,893	4,000	10,000	7,000
Collection of Payments for Services rendered ..	..	4,491	4,000	6,000	6,000
Net gain by exchange on Remittance Transactions ..	..	4	..	..	..
Miscellaneous	XLVI (B)	1,20,010	1,13,000	1,26,000	1,26,000
Receipts in England	..	..	..	360	..
Loss or Gain by Exchange	..	..	..	..	..
Rounding	..	..	—241	—104	—81
Gross Total ..	..	2,91,328	3,94,000	2,85,000	2,87,000
Deduct Refunds .	..	15,666	15,000	15,000	15,000
Net Total ..	..	2,75,662	3,79,000	2,70,000	2,72,000

Detailed Account No. XLVI (A)—Other Fees, Fines and Forefitures

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Other Fees, Fines and Forfeitures—				
Marriage and Burial Fees	134	} 7,000	} 60,000	60,000
Fees under Act XXV of 1887	671			
Fees and Subscriptions from Petition Writers and Traders in Kutchery Compound.	4,454			
Cash Recoveries under Arms Act	88,544	60,000		
Other Items	3,128	..	10,000	10,000
Total other Fees, Fines, etc. ..	96,931	67,000	70,000	70,000

Detailed Account No. XLVI (B)—Miscellaneous

Treasure Trove	..	..	..	..
Recoveries on account of Law Charges other than those in Pauper Suits..	662	..	..	..
Sale-proceeds of Government House Furniture	..	..	..	..
Copying Agency Account	73,596	72,000	76,000	76,000
Staging Bungalow Fees	} 10,590	8,500	9,500	9,500
Fees from Ferries	..	1,500	1,500	1,500
Other items	35,162	31,000	39,000	39,000
Total Miscellaneous ..	1,20,010	1,13,000	1,26,000	1,26,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCE HEADS

PUBLIC DEBT.

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals. 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
I—Permanent Debt—Provincial Loans bearing interest :—				
North-West Frontier Province 3 per cent. Loan, 1937—52 ..	..	..	..	..
Loans from the Central Government	..	..	..	..
Total ..	..	..	..	..
II—Floating Debt :—				
Ways and means advances	..	..	3,00,000	..
Total ..	..	..	3,00,000	..

UNFUNDED DEBT.

State Provident Funds

Head of Department—Secretary te Government, Finance Department

Heads of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
General Provident Fund	4,46,548	4,26,000	4,87,000	4,87,000
Contributory Provident Fund	14,574	8,000	4,000	4,000
Total ..	4,61,122	4,34,000	4,91,000	4,91,000

C—OTHER DEPOSIT ACCOUNTS.

Deposits of Local Funds

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
District Funds	14,80,960	17,00,000	18,00,000	16,00,000
Municipal Funds	12,47,580	15,00,000	15,00,000	14,00,000
Total	27,28,540	32,00,000	33,00,000	30,00,000

Departmental and Judicial Deposits—Civil Deposits

Head of Department—Secretary to Government, Finance Department

Revenue Deposits	11,37,933	10,40,000	14,40,000	14,40,000
Civil Courts' Deposits	—306	2,000	2,000	2,000
Personal Deposits	11,76,440	12,26,000	13,25,000	13,25,000
Deposits on account of Police Funds	2,26,211	1,66,000	2,20,000	2,20,000
Public Works Deposits	3,24,397	4,28,000	3,01,000	3,01,000
Deposits of fees received by Government servants on account of work done for private bodies.	5,048	8,000	4,000	4,000
Other Civil Deposits	78,411	76,000	73,000	73,000
Total	29,48,134	29,46,000	33,65,000	33,65,000

ADVANCES NOT BEARING INTEREST.

Head of Department—Secretary to Government, Finance Department

Advances Repayable—				
Objection Book Advances	84,766	82,000	52,000	52,000
Taccavi Works Advances	..	..	..	..
Advances for Rest Camps	254	230	300	300
Special Advances	311	200	1,200	1,200
Forest Advances	2,24,769	2,17,000	2,65,000	2,65,000
Revenue Advances	5,000	..	..	..
Rounding	..	—430	—500	—500
Total Advances Repayable	3,15,100	2,99,000	3,18,000	3,18,000
Permanent Advances	1,160	1,000	1,000	1,000
Account with Foreign Governments and Indian States	..	..	..	..
Account with the Government of Burma	17,424	18,000	18,000	18,000
Account with the Reserve Bank	18,343	1,06,000	10,000	10,000
Total Advances not bearing Interest	3,52,027	4,24,000	3,47,000	3,47,000

SUSPENSE

Head of Department—Secretary to Government, Finance Department

Suspense Accounts	2,31,15,553	1,79,05,000	1,52,07,000	..
Cheques and Bills	48,51,413	47,08,000	50,31,000	50,31,000
Departmental and other Similar Accounts	42,178	53,000	43,000	43,000
Total Suspense	2,80,09,144	2,27,26,000	2,02,81,000	50,74,000

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT

Head of Department { *Loans to Municipalities, Port Funds, etc.—Revenue and Divisional Commissioner*
Loans to Government Servants—Secretary to Government, North-West Frontier Province, Finance Departments.

Head of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
LOANS TO MUNICIPALITIES PORT FUNDS, ETC.				
Advances to cultivators under—				
(1) Land Improvement Loans Act, 1883	51,022	64,000	64,000	41,000
( ) Agriculturists Loans Act, 1884	3,07,191	89,000	89,000	89,000
(3) Act VIII of 1873	77	..	..	..
(4) Co-operative Societies Act of 1912	..	..	..	..
Loans to Landholders and other Notabilities	9,633	20,000	5,000	5,000
Loans to Municipalities	41,424	48,000	53,382	54,244
Miscellaneous Loans and Advances	5,109	7,072	2,247	3,222
Total Loans to Municipalities, etc. ..	4,14,456	2,28,072	2,13,629	1,92,466
Loans to Government servants—				
House building advances	26,814	20,704	20,000	15,368
Advances for the purchase of motor cars	22,631	14,886	24,000	16,500
Other means of Conveyances	244	..	..	..
Passage Advances	..	..	..	..
Total Loans to Government Servants, etc. ..	49,689	35,590	44,000	31,868
RECEIPTS IN ENGLAND.				
High Commissioner.				
Loans to Government Servants—				
Advances for the purchase of Motor Cars	..	..	..	..
Total ..	..	..	..	..
Rounding ..	..	+338	+371	−334
Total Loans and Advances ..	4,64,145	2,64,000	2,58,000	2,24,000

REMITTANCES—REMITTANCES WITHIN INDIA

Head of Department—Secretary to Government, Finance Department

Head of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Remittances between Treasuries	70,584	85,000	1,27,000	1,27,000
Forest Remittances	8,51,010	8,81,000	9,48,000	9,48,000
Public Works Remittances—				
Public Works Cheques	43,62,926	42,31,000	41,02,000	41,02,000
Transfers between Public Works Officers	75,009	67,000	1,32,000	1,32,000
Other Remittances	14,71,897	19,59,000	16,17,000	16,17,000
Remittance by Bills	11,46,492	11,13,000	12,41,000	12,41,000
Adjusting account between Central and Provincial Governments ..	57,86,663	53,20,000	60,98,000	60,98,000
Adjustment account with Railways	10,85,489	11,00,000	12,02,000	12,02,000
Inter-Provincial Suspense Accounts	6,36,347	5,53,000	6,27,000	6,27,000
Total ..	1,54,86,417	1,53,09,000	1,60,94,000	1,60,94,000

REVENUE AND RECEIPTS IN ENGLAND REALISED THROUGH THE HIGH COMMISSIONER FOR INDIA

Heads of Account	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—			
Recoveries of overpayments	..	320	..
XXIII—Police	..	320	..
XLV—Stationery and Printing—			
Sale of Government Publications	80	80	80
XLVI—Miscellaneous—			
Recoveries of overpayments	..	360	..
Total ..	80	1,080	80

DETAILED ESTIMATES

OF

EXPENDITURE

Grant No. I

LAND REVENUE

Voted or Authorised Rs. 4,63,000 ; *Charged Rs. 39,000*

Total Rs. 5,02,000

MAJOR HEAD : 7—LAND REVENUE

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Charges of Administration	7-A	12,302	12,950	14,152	14,012
Management of Government Estates ..	7-B	..	..	1,800	23,000
Survey, Settlement and Record operations. — *Charged* ..	7-C			..	*21,664*
Survey, Settlement and Record operations. — **Voted or Authorized** ..	7-C	1,082	2,298	2,360	84,696
Land Records	7-D	2,94,815	3,34,964	3,29,783	3,31,596
Allowances to District and Village Officers	..	8,948	9,500	9,500	9,500
Assignments and Compensations .. *Charged* ..	..	*16,763*	*17,500*	*17,500*	*17,500*
Assignments and Compensations .. **Voted or Authorised**	..	300	300	300	300
For rounding .. *Charged* ..	..	..	*+500*	*+500*	*—164*
For rounding .. **Voted or Authorised**	..	..	—12	+105	—104
Total 7—Land Revenue ..	..	3,34,210	3,78,000	3,76,000	5,02,000
Charged ..	..	*16,763*	*18,000*	*18,000*	*39,000*
Voted or Authorised ..	..	3,17,447	3,60,000	3,58,000	4,63,000

DETAILED ACCOUNT No. 7-A—LAND REVENUE—CHARGES OF ADMINISTRATION

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			FOREST RESERVE AND GRAZING LANDS				
Pay of Establishment.	5	5	Naib Tahsildars 2 (Rs. 80—5—140—7½—185), Muharrirs 2 (Rs. 30—1½—60—2—70), Clerk 1 (Rs. 40—2—90) and special pay to Forest Prosecutor at 1/5th of the pay.	6,230	3,440	3,540	3,700
	4	4	Servants at Rs. 14 each ..		680	672	672
			Temporary Establishment ..		2,750	3,460	3,460
	..	..	Leave salary		100	100	100
			Total Pay of Establishment ..	6,230	6,970	7,772	7,932
Allowances and Honoraria.			Travelling allowance	2,673	2,600	3,000	3,000
			Other allowances	288	380	380	380
			Total Allowances and Honoraria ..	2,961	2,980	3,380	3,380
Contingencies ..			Contract Contingencies	3,111	3,000	1,380	1,240
			Other Contingencies	..	..	1,620	1,460
			Total Contingencies ..	3,111	3,000	3,000	2,700
			Total Charges of Administration ..	12,302	12,950	14,152	14,012

DETAILED ACCOUNT No. 7-B—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES.

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	..	1	**Creation of a temporary post of Civil Estates Officer for one year, with effect from the 1st February 1941 to 31st ~~December~~ January 1942 in the grade of (Rs. 900—50—1,200), plus Rs. 250 per mensem as charge allowance and Rs. 150 per mensem as special pay.**	..	..	1,450	16,282
			Total Pay of Officers (Voted or Authorized)	..	..	1,450	16,282
Pay of Establishment.	..	3	**Temporary staff for the Civil Estates Officer—1 District Kanungo (Rs. 75—5—125) 1 Clerk (Rs. 45—3—105) and 1 Surveyor and Draftsman (Rs. 50).**	..	..	170	2,333
	..	2	**Servants 2 at Rs. 14 each** ..	..	..	28	308
			Total Pay of Establishment ..	..	..	198	2,641
Allowances and Honoraria.			**Travelling Allowance for the Civil Estates Officer and his staff.**	..	..	100	3,000
			Other allowances for the staff	..	..	7	77
			Total Allowances and Honoraria (Voted or Authorized)	..	..	107	3,077
Contingencies ..			**Contingencies**	..	..	45	1,000
			Total Contingencies ..	..	..	45	*1,000*
			Total Management of Government Estates (Voted or Authorized).	..	..	1,800	23,000

DETAILED ACCOUNT No. 7-C—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS.

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	**Temporary appointment of a Settlement Officer for the Hazara District (Rs. 1,722)**—*Charged* ..	..	..	..	*20,664*
	Temporary appointment of an Extra Settlement Officer on E. A. C.'s grade (Voted or Authorized) ..	..	..	..	6,000
	Special pay at Rs. 50 per mensem to Extra Settlement Officer (Voted or Authorized).	..	..	..	600
	Total Pay of Officers ..	..	..	..	27,264
	Charged	..	..	..	*20,664*
	Voted or Authorized	..	..	..	6,600
Pay of Establishment.	Subsistence allowance to the Extra Assistant Commissioner and Naib Tahsildar candidates	1,082	1,798	2,360	6,360
	Temporary Establishment for the Hazara re-Settlement :—				
	Two Settlement Tahsildars, 1 at Rs. 225 and the other at Rs. 200.	..	..	..	5,100
	Six Naib Tahsildars (Rs. 80—5—140/7½—185) ..	..	..	..	10,080
	Six Field Kanungos two at Rs. 50 and four at Rs. 40 each.	..	..	..	3,120
	Six Office Kanungos at Rs. 60 each ..	..	..	..	4,320
	Ten Patwaris, 1st grade, at Rs. 28, each ..	..	..	..	3,360
	Fifteen Patwaris, 2nd grade, at Rs. 25 each ..	..	..	..	4,500
	Twenty-five Patwaris, 3rd grade, at Rs. 22 each ..	..	..	..	6,600
	Settlement allowance to 50 Patwaris at Rs. 3 per mensem each.	..	..	..	1,800
	Sixty Chainmen at Rs. 10 each	..	..	..	7,200
	One English Clerk (Rs. 75—5—125) ..	..	..	..	1,176
	One Nazir and one Typist in the grade of Rs. 40—2—90.	..	..	..	1,320
	One Mapper at Rs. 30 ..	..	..	..	360
	Servants—				
	One Daftri at Rs. 25 ..	..	..	..	300
	Twenty-two peons at Rs. 14 each ..	..	..	..	3,696
	Temporary establishment.. ..	..	..	..	2,780
	Total Pay of Establishment ..	1,082	1,798	2,360	62,072

DETAILED ACCOUNT 7-C—LAND REVENUE—SURVEY, SETTLEMENT RECORD OPERATIONS—concluded

Primary units of Appropriations		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling and other allowances ..	..	400	..	..
	Travelling allowances for Settlement Officer (*Charged*)	..	..	..	*1,000*
	Travelling allowance for Extra Settlement Officer and his staff (Voted or Authorized).	..	..	..	**1,300**
	Other allowances for the staff (Voted or Authorized)	..	..	..	**2,748**
	Total Allowances and Honoraria ..	..	400	..	**5,048**
	Charged ..	..	..	..	*1,000*
	Voted or Authorized ..	..	400	..	**4,048**
Contingencies ..	Supplies and services and contingencies ..	..	100	..	..
	Contingencies for the re-Settlement of the Hazara District.	..	..	..	**11,976**
	Total Contingencies ..	..	100	..	**11,976**
	Total Survey, Settlement and Record Operations ..	1,082	2,298	2,360	1,06,360
	Charged	..	..	..	*21,664*
	Voted or Authorized ..	**1,082**	**2,298**	**2,360**	**84,696**

DETAILED ACCOUNT No. 7-D—LAND REVENUE—LAND RECORDS.

Primary units of appropriation	Number 1940-41	Number 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			DISTRICT CHARGES				
Pay of Establishment.	84	85	Kanungos 6 (Rs. 75—5—125), 22 (Rs. 60) 15 (Rs. 50), 42 (Rs. 40).				
	816	817	Patwaris 162 (Rs. 28), 324 (Rs. 25) and 331 (Rs. 22).		2,89,358	2,84,932	2,90,129
			Permanent appointment of a Colony Kanungo at Rs. 40.		..	..	**480**
			Permanent appointment of two Patwaris at Rs. 22 per mensem each from 1st April 1941.	2,70,722	..	..	**484**
	13	13	7 Peons at Rs. 14 and 6 Record Lifters at Rs. 25 each.		2,830	3,050	2,952
			Permanent appointment of a peon at Rs. 14 for the above.		..	..	**168**
			Temporary Establishment ..		2,500	2,500	300
			Leave salary ..		2,000	2,000	2,000
			Deduct probable savings .	..	—3,000	..	—2,000
			Total Pay of Establishment ..	2,70,722	2,93,688	2,92,482	2,94,513
Allowances and Honoraria.			Travelling allowance	17,514	4,600	5,800	5,900
			Horse allowance		12,500	12,692	12,500
			Horse allowance to the Colony Kanungo ..	..	..	..	**210**
			Other allowances	324	15,156	11,554	11,894
			Headquarter allowance to the peon ..	..	..	..	**12**
			Total Allowances and Honoraria ..	17,838	32,256	30,046	30,516
Contingencies ..			Contract Contingencies	7,825	2,650	4,000	3,150
			Other Contingencies		7,870	5,000	5,150
			Stationery allowance at Re. 1 per mensem to the Colony Kanungo.	..	..	..	**12**
			Total Contingencies ..	7,825	10,520	9,000	8,312
Deduct Charges recoverable from other Governments Departments, etc.			Deduct charges recoverable from other Departments.	1,570	1,500	1,745	1,745
			Total Land Records ..	2,94,815	3,34,964	3,29,783	3,31,596

Grant No. 2

PROVINCIAL EXCISE

Voted or Authorized Rs, 75,000

Total Rs. 75,000

MAJOR HEAD : 8—PROVINCIAL EXCISE

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
District Executive Establishment (Voted or Authorized)	**8-A**	**67,317**	**71,324**	**72,996**	**60,636**
Cost of Opium supplied to Provincial Excise Department (Voted or Authorized).	..	**11,025**	**12,004**	**12,004**	**14,450**
Rounding (Voted or Authorized) ..	..	..	**—328**	..	**—86**
Total Excise (Voted or Authorized) ..	..	**78,342**	**83,000**	**85,000**	**75,000**

DETAILED ACCOUNT NO. 8-A—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			(District Executive Establishment)				
Pay of Officers ..	1	1	Superintendent (Rs. 300—20—500) ..	4,056	4,296	4,296	4,536
			Total Pay of Officers ..	4,056	4,296	4,296	4,536
Pay of Establishments.	16	16	Inspectors 7 (Rs. 180—7½—285) and Sub-Inspectors 9 (Rs. 80—5—140).	49,424	34,814	34,668	31,981
	8	8	Clerks and Muharrirs 2 (Rs. 40—2—90) and 6 (Rs. 30—1½—60/2—70).				3,007
			Grant of special pay to two Sub-Inspectors at Rs. 25 per mensem each from 1-3-41 to 28-2-42.		**600**	**600**	**600**
			Employment of 44 detectives at Rs. 20 per mensem each from 1-3-40 to 28-2-41.		10,560	10,560	..
	..	..	Temporary Establishment ..		636	486	336
	25	25	Servants Rs. 14 each ..		4,224	4,224	4,224
			Leave Salary		1,500	..	1,500
			Deduct—Probable savings ..	..	—1,000	..	—1,500
			Total Pay of Establishments ..	49,424	51,334	50,538	40,148
Allowances and Honoraria.			Travelling allowance	8,332	9,600	9,600	8,600
			Other allowances	852	994	952	952
			Total Allowances and Honoraria ..	9,184	10,594	10,552	9,552
Contingencies ..			Rewards	3,474	3,000	5,510	4,500
			Contract contingencies	805	1,150	1,100	1,000
			Other contingencies	374	950	1,000	900
			Total Contingencies ..	4,653	5,100	7,610	6,400
			Total District Executive Establishment ..	67,317	71,324	72,996	60,636

Grant No. 3

STAMPS

Voted or Authorised Rs. 28,000

Total Rs. 28,000

MAJOR HEAD : 9—STAMPS

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget, Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Superintendence (voted or Authorized) ..	9-A	3,723	3,854	3,914	4,238
A—Non-Judicial—					
Charges for the Sale of Stamps (Voted or Authorised) ..	..	19,577	20,000	20,000	20,000
Cost of Stamps supplied from Central Stores (voted or Authorized).	..	3,452	3,500	1,500	1,500
Total Non-Judicial (Voted or Authorised) ..	..	23,029	23,500	21,500	21,500
B—Judicial—					
Charges for the Sale of Stamps (Voted or Authorised) ..	..	1,983	2,200	2,200	2,200
Cost of Stamps supplied from Central Stores (voted or Authorised).	..	768	600	400	400
Total Judicial (Voted or Authorised) ..	..	2,751	2,800	2,600	2,600
For rounding (Voted or Authorised) ..	..	..	—154	—14	—338
Total 9-Stamps ..	..	29,503	30,000	28,000	28,000
Voted or Authorised ..	..	29,503	30,000	28,000	28,000

DETAILED ACCOUNT No. 9-A—STAMPS—SUPERINTENDENCE

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941 42
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	2	2	Clerk 1 (Rs. 40—2—90). Inspector 1 (Rs. 130).		2,482	2,482	2,506
	1	1	Servant 1 (Rs 14)	2,273			
			Leave salary		100	100	360
			Total Pay of Establishment ..	2,273	2,582	2,582	2,866
Allowances and Honoraria.			Travelling and other allowances ..	598	572	572	572
			Total Allowances and Honoraria ..	598	572	572	572
Contingencies.			Contract contingencies	852	700	700	700
			Other contingencies	..	..	60	100
			Total Contingencies ..	852	700	760	800
			Total Suprintendence ..	3,723	3,854	3,914	4,238

Grant No. 4

FOREST

Voted or Authoristed Rs. 4,70,000; *Charged Rs. 48,000*

Total Rs. 5,18,000

MAJOR HEAD : 10—FOREST

Head of Department—Conservator of Forests, North-West Frontier Province.

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimnte, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
10—Forest					
General Direction—Travelling Allowances. *Charged* ..	..	..	..	..	..
General Direction—Travelling Allowances. **Voted or Authorized** ..	..	..	..	..	..
Conservancy and Works (Voted or Authorized) ..	**10 (1)**	**1,59,749**	**1,53,396**	**3,21,580**	**3,10,000**
Establishment *Charged* ..	**10 (2)**	*30,541*	*25,100*	*26,312*	*45,724*
Establishment **Voted or Authorized** ..		**1,48,874**	**1,62,470**	**1,52,170**	**1,60,443**
Interest on Forest Capital Outlay *(Charged)*	..	..	..	..	..
Charges in England *Charged* ..	**10 (3)**	*13,099*	*4,280*	*5,600*	*2,160*
Charges in England **Voted or Authorized** ..				..	..
Loss or gain by exchange *Charged* ..	..	*68*	..	..	..
Loss or gain by exchange **Voted or Authorized** ..	..			..	..
Rounding *Charged* ..	..	..	*−380*	*+88*	*+116*
Rounding **Voted or Authorized** ..	..	..	**+134**	**+250**	**−443**
Total 10—Forests ..	..	**3,52,331**	**3,45,000**	**5,06,000**	**5,18,000**
Charged ..	..	*43,708*	*29,000*	*32,000*	*48,000*
Voted or Authorized ..	..	**3,08,623**	**3,16,000**	**4,74,000**	**4,70,000**

DETAILED ACCOUNT No. 10 (1)—FOREST—CONSERVANCY AND WORKS

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the forests.	Timber and other produce removed from forests by Government Agency—				
	Timber				
	Firewood and charcoal	52,434	52,600	1,87,500	1,92,000
	Grass and other minor produce ..				
	Timber and other produce removed from the Forests by consumers or purchasers.	1,554	1,800	1,670	1,800
	Drift and waif wood and confiscatad forest produce	3,792	1,600	2,000	2,000
	Total timber and other produce removed from Forests	57,780	56,000	1,91,170	1,95,800
Charges in connection with revenue from Forests not managed by Government.	Duty on foreign timber and other Forest produce ..	491	300	200	300
Rent of leased Forests and payments to shareholders in Forests managed by Government.	Seigniorage fees payable to land-owners ..	29,321	29,400	27,510	41,500
	Total Rent of Leased Forests, etc. ..	29,321	29,400	27,510	41,500
Live-stock, Stores Tools and Plant.	Live-stock Stores, Tools and Plant ..	1,898	1,900	1,900	2,000
	Total Live-stock, Stores, Tools and Plant ..	1,898	1,900	1,900	2,000
Organization, Improvement and Extension of Forests.	Organization Improvement and Extension of Forests	8,500	11,000	12,270	9,600
	Total Organization, Improvement and Extension of Forests.	8,500	11,000	12,270	9,600

Detaied Account No. 10 (1)—FOREST—Conservancy and Works—concluded

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Bvdget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Communications and Buildings.	Communications and Buildings ..	28,000	21,400	21,400	21,500
Suspense ..	Suspense—Works advances	..	—200	—300	..
Miscellaneous ..	Miscellaneous	2,553	3,200	4,430	4,300
	Total Miscellaneous ..	2,553	3,200	4,430	4,300
Exploitation of Shisham trees.	Establishment—				
	Pay of Officers	..	..	..	..
	Pay of Establishment	4,312	5,796	6 600	9,000
	Travelling Allowance	433	400	400	500
	Allowances other than Travelling Allowances ..	..	100	100	100
	Contingencies	632	1,400	1,400	1,000
	Total Establishment ..	5,377	7,696	8,500	10,600
	Machinery and Tools	3	..	..	..
	Felling, logging and loading, etc. ..	9,830	11,200	19,500	12,000
	Labour at factory ..	..	..	..	..
	Payment of Royalty to Irrigation Department ..	14,177	9,800	32,600	11,000
	Repairs to Canal Roads	340	400	1,000	400
	Miscellaneous	1,479	1,300	1,400	1,000
	Total Exploitation of Shisham trees ..	31,206	30,396	63,000	35,000
	Total Conservancy and Works ..	1,59,749	1,53,396	3,21,580	3,10,000

Detaild Account No. 10 (2)—FOREST—Establishment

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940 41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Summary					
Pay of Officers	*Charged* ..	*27,075*	*22,000*	*22,060*	*39,400*
	Voted or Authorised ..	**22,774**	**25,750**	**23,750**	**22,520**
Pay of Establishment	..	**86,520**	**88,720**	**88,720**	**94,710**
Allowances and Honoraria ..	*Charged* ..	*2,264*	*2,500*	*3,100*	*4,500*
	Voted or Authorised ..	**20,533**	**20,100**	**20,100**	**18,650**
Contingencies	..	**18,047**	**18,100**	**18,100**	**23,063**
Grants-in-aid, Contributions, etc.—(*Charged*) ..	..	*1,202*	*600*	*1,152*	*1,824*
Charges payable to other Governments, Departments, etc.	*Charged* ..	..	..	..	..
	Voted or Authorised ..	**1,000**	**9,800**	**1,500**	**1,500**
	Total Establishment ..	**1,79,415**	**1,87,570**	**1,78,482**	**2,06,167**
	Charged	*30,541*	*25,100*	*26,312*	*45,724*
	Voted or Authorised ..	**1,48,874**	**1,62,470**	**1,52,170**	**1,60,443**

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Pay of Officers ..	2	2	1 Conservator (Rs. 1,750—100—2,150) and 1 Deputy Conservator (Rs. 325—1,350) (*Charged*). Working Plan Officer (*Charged*) ..	*24,087*	*22,000*	*22,060*	*39,400*
	2	3	Extra Assistant Conservators (Rs. 250—25—750 plus special pay of Rs. 50 per mensem each).	20,748	23,750	23,750	20,520
			Leave salary — *Charged* ..	*2,988*	..	..	..
			Leave salary — Voted or Authorised ..	2,026	2,000	..	2,000
			Total Pay of Officers — *Charged*	*27,075*	*22,000*	*22,060*	*39,400*
			Total Pay of Officers — Voted or Authorised	22,774	25,750	23,750	22,520

DETAILED ACCOUNT NO. 10-(2)—FOREST—ESTABLISHMENT—concluded

Primary units of appropriation	Numbers 1940-41	Numbers 1941-41		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	19	20	Forest Rangers 2 (Rs. 200), 1 (Rs. 150), 7 (Rs. 100), 1 (Rs. 80) and 2 (Rs. 68) and Deputy Ranger 1 (Rs. 60), 3 (Rs. 50) and 3 (Rs. 45).				
	183	183	Foresters and Forest Guards (at rates varying from Rs. 16 to Rs. 40).	82,448	83,140	83,140	89,000
	23	23	Superintendent and Clerks 1 (Rs. 250—10—350) 1 (Rs. 100—8—200), 5 (Rs. 75—5—125) and 16 (Rs. 40—2—90)				
	16	16	Servants 1 (Rs. 18) and 15 (Rs. 14) each..				
			Six Forest Guards at Rs. 16 per mensem ..	..	..	..	**1,056**
			Peon (temporary) at Rs. 14 per mensem for Range Officer.	..	..	..	**154**
	30	30	Temporary establishment ..	4,072	4,420	4,420	4,800
			Leave salary	..	1,160	1,160	1,700
			Deduct—Probable Savings ..	..	..	..	—2,000
			Total Pay of Establishmenr ..	86,520	88,720	88,720	94,710
Allowances and Honoraria.			Travelling Allowances .. *Charged* ..	*2,264*	*2,500*	*3,100*	*4,500*
			Travelling Allowances .. Voted or Authorized	18,856	18,650	18,650	16,650
			Travelling Allowance	..	..	..	**500**
			Training of two Government stipendiary students at the Forest College, Dehra Dun.	325	..	..	..
			Other Allowances .. *Charged* ..	..	..	..	..
			Other Allowances .. Voted or Authorized	1,352	1,450	1,450	1,500
			Total Allowances and Honoraria ..	22,797	22,600	23,200	23,150
			Charged ..	*2,264*	*2,500*	*3,100*	*4,500*
			Voted or Authorized ..	20,533	20,100	20,100	18,650
Contingencies ..			Contingencies	18,047	18,100	18,100	18,000
			Contingencies (non-recurring)	..	..	..	**4,200**
			Contingencies	..	..	..	**863**
			Total Contingencies ..	18,047	18,100	18,100	23,063
Grants-in-aid, Contributions, etc.			Contributions for passages of officers transported to or from other Governments, Departments, etc.—*Charged.* Contribution for passages of Working Plan Officer—*Charged.*	*1,202*	*600*	*1,152*	*1,824*
			Total Grants-in-aid, Contributions, etc. ..	1,202	600	1,152	1,824
Establishment Charges payable to other Governments, Departments, etc.			Contributions to the Punjab Government to cover the charges for administrative work done by officers of the Punjab Forest Department on behalf of North-West Frontier Province Government. *Charged* ..	..	..	..	..
			Contributions to the Punjab Government ... Voted or Authorized.	..	..	1,500	..
			Cost of training of Stipendiary Students at the Forest College, Dehra Dun and Forest School, Ghora Gali (Voted or Authorized).	1,000	9,800	..	..
			Training of Forest Subordinates at the Punjab Forest School, Ghora Gali.	..	..	..	**1,500**
			Total Establishment Charges payable to other Governments, Departments. *Charged* ..	..	..	..	..
			Total Establishment Charges ... Voted or Authorized	1,000	9,800	1,500	1,500

DETAILED ACCOUNT NO. 10 (3)—FOREST—CHARGES IN ENGLAND.

	CHARGES IN ENGLAND				
	High Commissioner				
Leave salaries and Deputation Pay.	Leave salaries and deputation pay. *Charged* ..	*10,144*	..	*3,440*	..
	Leave salaries and deputation pay. Voted or Authorized ..	..	..	..	..
Sterling Overseas pay.	Sterling ovsrseas pay (*Charged*) ..	*2,955*	*4,280*	*2,160*	*2,160*
	Total Charges in England ..	13,099	4,280	5,600	2,160
	Charged ..	*13,099*	*4,280*	*5,600*	*2,160*
	Voted or Authorised ..	..	..	..	..

DETAILED ACCOUNT No. 10 (4)—FOREST—ESTABLISHMENT—concluded

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Forest Rangers, Deputy Rangers, Foresters and Forest Guards (at rates varying from Rs. 10 to Rs. 40), Superintendent, Clerks, Servants (Rs. 10 and 12 each)	82,448	83,140	83,140	89,000
Six Forest Guards at Rs. 16 per mensem	..	..	..	**4,036**
Peon (temporary) of Rs. 16 per mensem for Range Officer	..	..	..	**184**
Temporary establishment	4,071	4,420	4,420	4,800
Leave salary	..	1,160	1,160	1,300
Deduct—probable Savings	..	..	..	—1,000
Total Pay of Establishment	86,540	88,720	88,720	96,710
Travelling Allowances — Charged	2,464	2,500	3,100	4,500
Travelling Allowances — Voted or Authorized	18,835	18,650	18,650	16,650
Travelling Allowances	..	..	..	**500**
Training of two Government stipendiary students at the Forest College, Dehra Dun	529	..	..	..
Other Allowances — Charged	..	..	..	..
Other Allowances — Voted or Authorized	1,354	1,450	1,450	1,500
Total Allowances and Honoraria	22,797	22,600	23,200	23,150
Charged	2,464	2,500	3,100	4,500
Voted or Authorized	20,333	20,100	20,100	18,650
Contingencies	18,047	18,100	18,100	18,000
Contingencies (non-recurring)	..	..	..	**4,200**
Contingencies	..	..	..	**883**
Total Contingencies	18,047	18,100	18,100	23,083
Contributions for passages of officers transported to or from other Governments, Departments, etc.—Charged. Contribution for passages of Working Plan Officer—Charged.	1,102	600	1,152	1,594
Total Grants-in-aid, Contributions, etc.	1,102	600	1,152	1,594
Contributions to the Punjab Government to cover the charges for administrative work done by officers of the Punjab Forest Department on behalf of North-West Frontier Province Government — Charged	..	..	..	..
Contributions to the Punjab Government … — Voted or Authorized	..	..	1,500	..
Cost of training of Stipendiary Students at the Forest College, Dehra Dun and Forest School, Ghora Gali (Voted or Authorized)	1,000	[illegible]	..	..
Training of Forest Subordinates at the Punjab Forest School, Ghora Gali	..	..	..	**1,500**
Total Establishment Charges payable to other Governments, Departments — Charged	..	..	..	..
Total Establishment Charges payable to other Governments, Departments — Voted or Authorized	1,000	0,800	1,500	1,500

DETAILED ACCOUNT No. 10 (5)—FOREST—CHARGES IN ENGLAND.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
CHARGES IN ENGLAND				
High Commissioner				
Leave salaries and deputation pay — Charged	10,044	..	3,440	..
Leave salaries and deputation pay — Voted or Authorized	..	..	..	..
Sterling overseas pay (Charged)	2,955	4,280	2,160	2,100
Total Charges in England	12,999	4,280	5,600	2,100
Charged	12,999	4,280	5,600	2,100
Voted or Authorized	..	..	..	..

Grant No. 5

REGISTRATION

Voted or Authorised Rs.15,000

Total Rs. 15,000

MAJOR HEAD : 11—REGISTRATION

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
REGISTRATION					
District charges	**11-A**	**11,990**	**12,692**	**13,900**	**14,577**
Rounding	..	..	**+308**	**+100**	**+423**
Total Registration (voted or authorised) ..	..	**11,990**	**13,000**	**14,000**	**15,000**

DETAILED ACCOUNT No. 11-A—REGISTRATION—DISTRICT CHARGES

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	2	2	Naib Tahsildars, Rs. 100 ..	10,361	2,220	2,290	2,350
	13	13	Clerks 3 (Rs. 40—2—90) and 9 (Rs. 30—1½—60/2—70).		7,477	8,020	8,637
	5	5	Servants (Rs. 14 each) ..		840	840	840
			Leave salary		400	300	400
			Total Pay of Establishment ..	10,361	10,937	11,450	12,227
Allowances and Honoraria.			Commission to Sub-Registrars ..	..	..	..	..
			Travelling and other allowances ..	1,544	1,555	2,150	2,150
			Total Allowances and Honoraria ..	1,544	1,555	2,150	2,150
Contingencies ..			Contract contingencies	85	200	200	150
			Countersigned contingencies.. ..	..	..	100	50
			Total District Charges ..	11,990	12,692	13,900	14,577

Grant No. 6

CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS

Voted or Authorised Rs. 53,000 ; *Charged Rs. 3,000*

Total Rs 56,000

MAJOR HEAD 12 :—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS

Heads of Department .. { *Home Secretary* / *Inspector-General of Police* }

	Detailed Account No.	Actuals, 1939-40	Budget, Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Charges of collection	**12-A**	**9,748**	**13,109**	**17,931**	**17,313**
Inspection of Motor Vehicles { *Charged* ..	**12-B**	*10,074*	*4,611*	*10,150*	*2,700*
Inspection of Motor Vehicles { **Voted or Authorised** ..	**12-B**	**17,091**	**6,015**	**32,551**	**36,082**
Charges in England (*Charged*)	**12-C**	*2,645*	*4,000*	*1,360*	..
Loss or Gain by Exchange (*Charged*) ..	..	7		..	..
Rounding .. { *Charged* ..	..	..	*+389*	*+490*	*+300*
Rounding .. { **Voted or Authorised** ..	..	..	**—114**	**—482**	**—395**
Total Charges on account of Motor Vehicles Acts ..	..	**39,565**	**28,000**	**62,000**	**56,000**
Charged ..	..	*12,726*	*9,000*	*12,000*	*3,000*
Voted or Authorised ..	..	**26,839**	**19,000**	**50,000**	**53,000**

DETAILED ACCOUNT NO. 12-A —CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—
CHARGES OF COLLECTION

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			Through Home Secretary	Rs.	Rs.	Rs.	Rs.
			STAFF FOR THE COLLECTION OF MOTOR TAX				
Pay of Establishment.	9	12	5 Clerks Rs. (70—5—125), 1 Clerk (Rs. 100—6—168/8—180), 1 Clerk (Rs. 40—2—90), 1 Clerk (Rs. 40—3—70/4—90) and four Moharrirs (Rs. 30—1½—60/2—70).	8,318	11,304	12,619	11,363
			Permanent appointment of a Clerk in the grade of Rs. 70—5—125 and a peon at Rs. 14.	..	..	..	**1,348**
	5	5	5 Servants at Rs. 14 per mensem each ..				
			Leave Salary	..	..	250	250
			Total Pay of Establishment ..	8,318	11,304	12,869	12,961
Allowances and Honoraria.			House Rent Allowance		..	..	..
			Other Allowances	426	655	912	480
			Headquarter allowance for the above staff ..	..	..	..	**72**
			Travelling Allowance		..	200	200
			Allowances to non official members of Provincial Transport Authority.	..	450	1,800	1,800
			Total Allowances, Honoraria, etc. ..	426	1,105	2,912	2,552
Contingencies ..			Clothing	..	..	..	..
			Foot Equipment	..	..	..	..
			Contingencies	1,004	700	2,150	1,800
			Total Contingencies ..	1,004	700	2,150	1,800
			Total Charges of Collection ..	9,748	13,109	17,931	17,313

DETAILED ACCOUNT No. 12-B—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—
INSPECTION OF MOTOR VEHICLES

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			Through Police Department				
Pay of Officers ..	..	..	Pay of Officers (*Charged*) ..	*8,427*	*4,311*	*8,650*	2,200
			Total Pay of Officers (*Charged*) ..	*8,427*	*4,311*	*8,650*	2,200
Pay of Establishment.	6	6	Head Constables for the registration of motor vehicles and collection of license fees in grade of Rs. 30—1—45 plus Frontier Allowance at Rs. 5 and Special Pay at Rs. 20 per mensem each.	7 716	4,970	23,430	4,632
			Employment of Extra Traffic Staff :— 1 Inspector at Rs. 180—7/8—300 and Special Pay at Rs. 50 per mensem, 4 Sergeants at Rs. 150—5—200 and Special Pay at Rs. 15 per mensem each, 1 Sub-Inspector at Rs. 80—5—160 and Special Pay at Rs. 15 per mensem, 5 Head Constables at Rs. 30—1—45, 1 Foot Constable (Orderly) at Rs. 17—1—20. Frontier Province Allowance at Rs. 5 per mensem each, for 5 Head Constables, at Rs. 4 per mensem for Foot Constable (Orderly), Duty Allowance at Rs. 20 per mensem each for 3 Head Constables and Workshop Allowance at Rs. 10 per mensem each for 2 Head Constables.	..	..		**17,904**
			Total Pay of Establishment ..	7,716	4,970	23,430	22,536
Allowances and Honoraria.			House Rent Allowance ..	691	480	2,200	480
			House Rent Allowance for the extra staff ..	..	..	..	**3,180**
			Travelling allowance .. { *Charged* ..	*1,250*	*300*	*1,500*	500
			Travelling allowance .. { Voted or Authorized ..	243	150	1,900	150
			Travelling Allowance for the extra staff ..	..	..	..	**3,990**
			Conveyance Allowances ..	..	..	2,026	..
			Conveyance Allowance for the extra staff ..	..	..	..	**2,580**
			Rewards ..	..	..	..	**6**
			Total Allowances, Honoraria, etc. ..	2,184	930	7,626	10,886
			Charged ..	*1,250*	*300*	*1,500*	500
			Voted or Authorized ..	934	630	6,126	10,386
Contingencies ..			Contingencies ..	6,996	300	2,600	300
			Contingencies for the extra staff ..	..	..	..	**2,500**
			Grant to Police Clothing and Equipment Fund ..	1,445	105	395	105
			Grant to Police Clothing and Equipment Fund for extra staff.	..	..	..	**255**
			Total Contingencies ..	8,441	405	2,995	3,160
Grants-in-aid and contributions, etc.			Contributions for Passages of Officers transferred to or from other Governments, Departments, etc. (*Charged*). ..	*397*	..	..	..
			Total Inspection of Motor Vehicles ..	27,165	10,616	42,701	38,782
			Charged ..	*10,074*	*4,611*	*10,150*	2,700
			Voted or Authorized ..	17,091	6,005	32,551	36,082

N. B.—Charges on account of Collection and Inspection of motor vehicles have been separated with effect from 1939-40 vide Comptroller's letter No. Cent. H-7 (5) 3125/1/42, dated the 11th February 1939.

DETAILED ACCOUNT No. 12-C—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—
CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	CHARGES IN ENGLAND				
	High Commissioner	Rs.	Rs.	Rs.	Rs.
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*)	*2,645*	*4,000*	*1,360*	..
	Total High Commissioner ..	2,645	4,000	1,360	..
	Charged ..	*2,645*	*4,000*	*1,360*	..

Grant No. 7

MAJOR HEAD : 13—OTHER TAXES AND DUTIES—ENTERTAINMENT TAX—CHARGES UNDER THE ELECTRICITY ACTS.

Voted or uthorized Rs. 5,000 ; *Charged Rs. 1,000*

Total Rs. 6,000

Heads of Department { *Entertainment Tax—Revenue and Divisional Commissioner, North-West Frontier Province.*
Charges under the Electricity Acts. } *Superintending Engineer, Electricity, and Deputy Secretary to Government, North-West Frontier Province (Electricity).*

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
SUMMARY.		Rs.	Rs.	Rs.	Rs.
Entertainment Tax	**13-A**	**3,512**	**2,500**	**1,550**	**1,550**
Charges under the Electricity Acts. *Charged* ..	**13-B**	*1,784*	*1,400*	*1,310*	*1,260*
Voted or Authorized ..	..	**13**	**200**	**1.625**	**3,275**
Rounding .. *Charged* ..	..	..	*—400*	*—310*	*—260*
Voted or Authorized ..	..	..	**+300**	**—175**	**+175**
Total ..	..	**5,309**	**4,000**	**4,000**	**6,000**
Charged ..	..	*1,784*	*1,000*	*1,000*	*1,000*
Voted or Authorized ..	..	**3,525**	**3,000**	**3,000**	**5,000**

DETAILED ACCOUNT No. 13-A—CHARGES FOR THE COLLECTION OF OTHER TAXES AND DUTIES—ENTERTAINMENT TAXES.

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment	..	..	..	..	..
Allowances and Honoraria	..	..	..	..	..
Contingencies	..	3,512	2,500	1,550	1,550
Total ..	..	3,512	2,500	1,550	1,550

DETAILED ACCOUNT No. 13-B—CHARGES UNDER THE ELECTRICITY ACTS

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	2	2	Special pay to Electrical Inspector at Rs. 50 (*Charged*).	*1,577*	*1,200*	*1,200*	*1,200*
	..	1	Special pay to Electrical Inspector at Rs. 50 (Voted or Authorized).	..	..	..	600
			Total Pay of Officers ..	1,577	1,200	1,200	1,800
			Charged ..	*1,577*	*1,200*	*1,200*	*1,200*
			Voted or Authorized ..	..	..	..	600
Pay of Establishment.			Half of the pay of a Clerk (Rs. 45—3—90/3—105)..	..	..	..	250
Allowances and Honoraria.			Travelling allowance .. *Charged* ..	*207*	*200*	*110*	*60*
			Travelling allowance .. Voted or Authorized	13	200	900	825
			Other allowances	..	..	..	30
Contingencies ..			Contingencies	..	..	725	1,570
			Total ..	**1,797**	**1,600**	**2,935**	**4,535**
			Charged ..	***1,784***	***1,400***	***1,310***	***1,260***
			Voted or Authorized ..	**13**	**200**	**1,625**	**3,275**

Grant No. 8

IRRIGATION WORKS (EXCLUDING ESTABLISHMENT, PENSIONARY AND TOOLS AND PLANT CHARGES).

Voted or Authorized Rs. 6,50,000 ; *Charged Rs. 21,000*

Total Rs. 6,71,000

MAJOR HEAD XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT —WORKING EXPENSES.
MAJOR HEAD 17—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.
MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS
MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS IN CHARGE OF PUBLIC WORKS OFFICERS.

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

MAJOR HEAR 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—A—IRRIGATION WORKS IN CHARGE OF CIVIL OFFICERS.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province and Secretary to Government, North-West Frontier Province, Development Departments.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
GENERAL SUMMARY.				
XVII—Irrigation—Working Expenses ..	**4,91,414**	**3,94,000**	**4,12,000**	**4,52,000**
17—Interest on works for which capital accounts are kept (*Charged*) ..	*19,547*	*21,000*	*20,000*	*21,000*
18—Irrigation, Navigation, Embankment, etc.—				
A—Irrigation Works in charge of Public Works Officers ..	**29,361**	**76,000**	**19,000**	**36,000**
A—Irrigation Works in charge of Civil Offices ..	**62,334**	**93,000**	**1,05,000**	**63,000**
B—Navigation, Embankment and Drainage Works ..	**1,22,405**	**77,000**	**84,000**	**99,000**
Total ..	**7,25,061**	**6,61,000**	**6,40,000**	**6,71,000**
Charged ..	*19,547*	*21,000*	*20,000*	*21,000*
Voted or Authorised ..	**7,05,514**	**6,40,000**	**6,20,000**	**6,50,000**

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKING EXPENSES

	Detailed Account No.	Actuals, 1939-40	Budget, Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS					
Extensions and improvements	A	37,073	51,300	55,325	1,10,000
Maintenance and Repairs	B	4,55,968	3,46,755	3,54,055	3,46,600
Tools and Plant	C	6,022	..	..	..
Suspense	D	—7,649	—3,800	+2,900	—4,300
Charges in England	E	..	..	..	..
Rounding	..	..	—255	—280	—300
Total XVII—Irrigation—Working Expenses ..		4,91,414	3,94,000	4,12,000	4,52,000

TOTAL FIGURES UNDER MAJOR HEAD—XVII—IRRIGATION—WORKING EXPENSES

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Works	4,91,414	3,94,000	4,12,000	4,52,000
Establishment, Pensionary and Tools and Plant Charges, vide pages 71-72	4,83,728	5,00,905	5,35,654	5,35,156
Total ..	9,75,142	8,94,905	9,47,654	9,87,156
Productive	2,02,295	2,73,756	2,58,432	3,53,642
Unproductive	7,72,847	6,21,149	6,89,222	6,33,514
Charged	69,120	56,927	48,061	27,925
Voted or Authorized	9,06,022	8,37,978	8,99,593	9,59,231

DETAILED ACCOUNT No. XVII-A—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—EXTENSIONS AND IMPROVEMENTS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	2,909	1,500	1,500	8,500
Kabul River Canal	7,477	14,500	14,500	9,500
Remodelling Munda Head Regulator, Lower Swat Canal ..	..	..	..	**40,000**
Unproductive—				
Upper Swat Canal	4,807	11,400	15,425	8,000
Paharpur Perennial Canal	3,911	8,900	8,900	9,000
Excavation of Head Reach of . aharpur Canal near Chashma to improve discharge during minimum river.	**17,969**	**15,000**	**15,000**	**25,000**
Remodelling Takarwah Distributroy—Paharpur Canal ..	..	..	..	**10,000**
Total ..	37,073	51,300	55,325	1,10,000

DETAILED ACCOUNT No. XVII-B—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—MAINTENANCE AND REPAIRS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Productive—				
Lower Swat Canal	58,922	71,600	71,600	71,600
Kabul River Canal	34,962	34,500	34,500	34,000
Unproductive—				
Upper Swat Canal	1,81,429	1,59,000	1,66,300	1,51,000
Paharpur Perennial Canal	1,80,655	81,655	81,655	90,000
Total ..	4,55,968	3,46,755	3,54,055	3,46,600

DETAILED ACCOUNT No. XVII-C—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—TOOLS AND PLANT

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Productive—				
Lower Swat Canal	863	..	..	..
Kabul River Canal	508	..	..	..
Unproductive—				
Upper Swat Canal	2,229	..	..	..
Paharpur Perennial Canal	2,422	..	..	..
Total ..	6,022	..	..	..

DETAILED ACCOUNT No. XVII-D—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—SUSPENSE

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Productive—				
Lower Swat Canal	—5,158	—2,000	+5,000	—2,000
Kabul River Canal	—591	..	—1,200	—500
Unproductive—				
Upper Swat Canal	—1,900	—1,800	—900	—1,800
Paharpur Perennial Canal	..	..	..	..
Total ..	—7,649	—3,800	+2,900	—4,300

DETAILED ACCOUNT No. XVII-E—IRRIGATION, NAVIGATION ETC.—WORKING EXPENSES—CHARGES IN ENGLAND

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
High Commissioner for India.				
Productive—Stores—				
Kabul River Canal	..	..	..	..
Total ..	..	..	..	..

17—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Charged				
Productive—				
Lower Swat Canal	*68*	*100*	*33*	*33*
Kabul River Canal	*—2*	..	*—2*	*215*
Unproductive—				
Upper Swat Canal	*2,303*	*2,700*	*2,584*	*2,590*
Paharpur Canal	*17,178*	*18,050*	*17,178*	*17,800*
Total	*19,547*	*20,850*	*19,793*	*20,638*
Rounding	..	*+150*	*+207*	*+362*
Total	*19,547*	*21,000*	*20,000*	*21,000*

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE—
A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs	Rs.
A—IRRIGATION.				
(1) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Civil Canals				
Extensions and Improvements	23,856	15,000	8,697	16,000
Constructing the new Michni Branch off-taking at R. D. 9,000-R. Doaba Canal.	..	50,000	126	..
Road crossing over the line at Saggu-Dera Ismail Khan Road	..	..	1,459	..
Maintenance and Repairs	57,146	59,000	54,172	52,600
Contributions payable to Local Bodies	..	..	..	7,100
Deduct contributions from local bodies	—57,267	—56,400	—52,788	—47,700
Tools and Plant	970	..	..	..
(2) MISCELLANEOUS EXPENDITURE.				
Grants-in-aid	..	2,750	2,750	2,750
Establishment	..	..	..	..
Suspense	..	..	..	..
Other Charges	4,656	5,200	4,760	4,900
Rounding	..	+450	—176	+350
Total 18-A—Irrigation	29,361	76,000	19,000	36,000

TOTAL FIGURES UNDER MAJOR HEAD—18-A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Works	29,361	76,000	19,000	36,000
Establishment, Pensionary and Tools and Plant Charges, vide pages 71-72	77,763	1,56,029	84,334	80,404
Total	1,07,124	2,32,029	1,03,334	1,16,404
Charged	*11,369*	*17,734*	*7,567*	*4,197*
Voted or Authorised	95,755	2,14,295	95,767	1,12,207

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE— A—Irrigation Works in charge of Civil Officers

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42	A—Irrigation Works	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			Works for which neither Capital nor Revenue Accounts are kept—Works in charge of Civil Officers.				
Works ..	..	..	Works	32,392	15,000	31,000	15,000
			Road crossing over the Luni at Saggu-Draban—Dera Ismail Khan Road.	..	25,000	..	..
			Expenditure on village irrigation channels met from the deposit account of the grant of economic development and improvement of rural areas.	19,012	43,311	64,032	37,167
			Total Works ..	51,404	83,311	95,032	52,167
Pay of Establishment.	8	..	Canal Naib Tahsildars 1 (Rs. 100), 2 (Rs. 85) and Kanungos 2 (Rs. 40) and 3 (Rs. 34).	6,670	5,352	5,352	5,592
	3	..	Servants at Rs. 14 per mensem each ..		504	504	504
			Leave salary		200	200	200
			Total Pay of Establishment ..	6,670	6,056	6,056	6,296
Allowances and Honoraria.			Travelling Allowance	3,986	3,200	3,700	3,700
			Other Allowances				
			Total Allowances and Honoraria ..	3,986	3,200	3,700	3,700
Contingencies ..			Other Contingencies	274	400	100	100
			Contract Contingencies			300	300
			Total Contingencies ..	274	400	400	400
			Rounding	..	+33	—188	+437
			Total A.—Irrigation Works in Charge of Civil Officers	62,334	93,000	1,05,000	63,000

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—B— Navigation, Embankment and Drainage Works in charge of Public Works Officers

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
B—Navigation, Embankment and Drainage Works				
Works for which neither Capital nor Revenue Accounts are kept				
Extensions and improvements..	31,241	19,100	20,100	40,000
Improving and extending the Amankot Drainage Scheme ..	61,991	6,000	9,400	8,800
Maintenance and repairs	56,333	52,000	54,064	50,000
Tools and plant	1,790	..	..	..
Suspense	—28,950	..	..	..
Rounding	..	—100	+436	+200
Total B—Navigation, Embankment, etc. ..	1,22,405	77,000	84,000	99,000

TOTAL FIGURES UNDER MAJOR HEAD 18-B—Navigation, Embankment and Drainage Works in charge of Public Works Officers

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Works	1,22,405	77,000	84,000	99,000
Establishment, Pensionary and Tools and Plant Charges, vide pages 71-72.	1,46,675	96,890	1,09,350	1,05,484
Total ..	2,69,080	1,73,890	1,93,350	2,04,484
Charged	*20,968*	*11,012*	*9,811*	*5,502*
Voted or authorised	2,48,112	1,62,878	1,83,539	1,98,982

Grant No. 9

IRRIGATION (CAPITAL) EXCLUDING ESTABLISHMENT, PENSIONARY AND TOOLS AND PLANT CHARGES

Voted or Authorised Rs. 38,000

Total Rs. 38,000

MAJOR HEAD : 19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FINANCED FROM ORDINARY REVENUES, AND

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
19—Construction of Irrigation etc., works financed from Ordinary Revenues.	**12,318**	**28,000**	..	**38,000**
68—Construction of Irrigation etc., Works not charged to Revenue ..	**−2,007**	..	..	..
Rounding ..	..	..	..	..
Total ..	**10,311**	**28,000**	..	**38,000**

19—CONSTRUCTION OF IRRIGATION, ETC., WORKS FINANCED FROM ORDINARY REVENUES

	Detailed Account No.	Actuals 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS					
Works ..	**19 (A)**	**12,172**	**28,000**	**16**	**37,500**
Tools and Plant	**19 (B)**	**146**	–	..	..
Suspense ..	**19 (C)**	..	..	..	..
Deduct—**Recoveries on Capital Account**	..	..	..	**—119**	..
Rounding ..	..	..	..	**+103**	**+500**
Total ..	..	**12,318**	**28,000**		**38,000**
Charged ..	..	..	..	..	..
Voted or Authorised ..	..	**12,318**	**28,000**	..	**38,000**

TOTAL FIGURES UNDER MAJOR HEAD "19—CONSTRUCTION OF IRRIGATION, ETC. WORKS FINANCED FROM ORDINARY REVENUES"

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Works ..	12,318	28,000	..	38,000
Establishment, Pensionary and Tools and Plant charges vide pages 71-72	3,764	17,827	10	5,638
Total ..	16,082	45,827	10	43,638
Charged ..	*825*	*2,003*	*1*	*291*
Voted or Authorised ..	**15,257**	**43,824**	**9**	**43,347**

Detailed Account No. 19-A—CONSTRUCTION OF IRRIGATION, NAVIGATION ETC.—Works

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	9,500
Unproductive—				
Upper Swat Canal	} 12,172	..	16	..
Paharpur Perennial Canal		28,000	..	28,000
Total	12,172	28,000	16	37,500

Detailed Account No. 19-B—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—Tools and Plant

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	146	..	..	..
Paharpur Perennial Canal	..	..	..	..
Total	146	..	..	..

Detailed Account No. 19-C—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—Suspense

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	..	..	..	..
Paharpur Perennial Canal	..	..	..	..
Total	..	..	..	..

68—CONSTRUCTION OF IRRIGATION, ETC. WORKS NOT CHARGED TO REVENUE

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
SUMMARY BY MINOR HEADS		Rs.	Rs.	Rs.	Rs.
Works	**68 (A)**	..	..	..	..
Tools and Plant	**68 (B)**	..	..	..	..
Suspense	**68 (C)**	..	..	..	..
Deduct—**Recoveries on Capital Account** ..	..	**—2,007**	..	..	..
Rounding	..	..	..	..	..
Total ..	..	**—2,007**	..	..	..
Charged ..	..	..	..	..	..
Voted or Authorised ..	..	**—2,007**	..	..	..

TOTAL FIGURES UNDER MAJOR HEAD 68—CONSTRUCTION OF IRRIGATION, ETC., WORKS, ETC.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Works	—2,007	..	..	..
Establishment and Pensionary charges vide pages 71-72 ..	..	..	..	..
Total ..	—2,007	..	..	..
Charged ..	..	..	..	..
Voted or Authorised ..	**—2,007**	..	..	..

DETAILED ACCOUNT No. 68-A—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC. —WORKS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	..	..	..	..
Poharpur Perennial Canal..	..	..	..	..
Total ..	..	..	..	..

DETAILED ACCOUNT No. 68-B—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—TOOLS AND PLANT

Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	..	..	..	..
Paharpur Perennial Canal..	..	..	..	..
Total ..	..	..	..	..

DETAILED ACCOUNT No. 68-C—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—SUSPENSE

Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	..	..	..	..
Paharpur Perrenial Canal	..	..	..	..
Total ..	..	..	..	..

Grant No. 10

ESTABLISHMENT, PENSIONARY AND TOOLS AND PLANT CHARGES OF THE PUBLIC WORKS DEPARTMENT.

Voted or Authorized Rs. 11,26,000 ; *Charged Rs. 72,000.*

Total Rs. 11,98,000

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

		Detailed Account No.	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
SUMMARY			Rs.	Rs.	Rs.
Establishment Charges ..	*Charged* ..	A	*1,58,680*	*1,18,449*	*68,790*
	Voted or Authorized ..		**10,20,219**	**9,93,264**	**10,42,062**
	Total ..		**11,78,899**	**11,11,713**	**11,10,852**
Pensionery Charges ..	*Charged* ..	B	*8,336*	*6,216*	*3,520*
	Votéd or Authorzied ..		**36,394**	**35,983**	**36,970**
	Total ..	..	**44,730**	**42,199**	**40,490**
Tools and Plant ..	**Voted or Authorized** ..	C	**50,000**	**49,719**	**46,500**
Rounidng	*Charged* ..	..	*—16*	*+335*	*—310*
	Voted or Authorized ..	..	**+387**	**+34**	**+468**
	Total ..	..	**12,74,000**	**12,04,000**	**11,98,000**
	Charged ..	..	*1,67,000*	*1,25,000*	*72,000*
	Voted or Authorized ..	..	**11,07,000**	**10,79,000**	**11,26,000**

A—DISTRIBUTION OF ESTABLISHMENT CHARGES OVER VARIOUS IRRIGATION HEADS AND CIVIL WORKS ON PRO-RATA BASIS

		Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
I—Irrigation Heads—				
XVII—Irrigation—Working Expenses—	*Charged* ..	*51,515*	*43,496*	*25,333*
	Voted or Authorized.. ..	4,14,368	4,54,621	4,73,376
	Total ..	4,65,883	4,98,117	4,98,709
18-A—Irrigation Works—	*Charged* ..	*16,048*	*6,848*	*3,807*
	Voted or Authorized ..	1,29,083	71,577	71,120
	Total ..	1,45,131	78,425	74,927
18-B—Navigation, etc.—	*Charged* ..	*9,965*	*8,879*	*4,991*
	Voted or Authorized ..	80,157	92,809	93,307
	Total ..	90,122	1,01,688	98,298
68—Irrigation, etc., Expenditure not charged to Revenue—	*Charged* ..	..	..	..
	Voted or Authorized ..	..	..	..
	Total ..	..	..	..
19—Irrigation, etc., Expenditure charged to Revenue—	*Charged* ..	*1,812*	*1*	*264*
	Voted or Authorized ..	14,573	9	4,924
	Total ..	16,385	10	5,188
Total Establishment Charges of Irrigation Department	..	7,17,521	6,78,240	6,77,122
	Charged ..	*79,340*	*59,224*	*34,395*
	Voted or Authorized ..	6,38,181	6,19,016	6,42,727
II—Civil Works—	*Charged* ..	*79,340*	*59,225*	*34,395*
	Voted or Authorized ..	3,82,038	3,74,248	3,99,335
Total Establishment Charges of Civil Works	..	4,61,378	4,33,473	4,33,730
Grand total Establishment Charges ..	*Charged* ..	*1,58,680*	*1,18,449*	*68,790*
	Voted or Authorized ..	10,20,219	9,93,264	10,42,062

B.—Distribution of Pensionary Charges over various Irrigation Heads on Pro-Rata Basis

		Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.
XVII—Irrigation—Working Expenses—	*Charged* ..	*5,412*	*4,565*	*2,5*[illegible]
	Voted or authorised ..	23,630	26,428	27,2[illegible]
	Total ..	29,042	30,993	29,8[illegible]
18-A—Irrigation Works—	*Charged* ..	*1,686*	*719*	*3*[illegible]
	Voted or authorised ..	7,362	4,160	4,0[illegible]
	Total ..	9,048	4,879	4,4[illegible]
18-B—Navigation, etc.—	*Charged* ..	*1,047*	*932*	*51*[illegible]
	Voted or authorised ..	4,571	5,395	5,36[illegible]
	Total ..	5,618	6,327	5,87[illegible]
68—Irrigation, etc., Expenditure not charged to Revenue—	*Charged* ..	..	..	..
	Voted or authorised ..	..	..	..
	Total ..	..	..	..
19—Irrigation, etc., Expenditure Charged to Revenue—	*Charged* ..	*191*	..	*2*[illegible]
	Voted or authorised ..	831	..	28[illegible]
	Total ..	1,022	..	31[illegible]
Grand Total ..	..	44,730	42,199	40,49[illegible]
	Charged ..	*8,336*	*6,216*	*3,5*[illegible]
	Voted or authorised ..	36,394	35,983	36,97[illegible]

C.—Distribution of Tools and Plant Charges over various Irrigation Heads and Civil Works on Pro-rata Basis

	Budget Estimate, 1940-41	Revised Estimate, 1941-42	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.
I—Irrigation Heads—			
XVII—Working expenses	5,980	6,544	6,6[illegible]
18-A—Irrigation Works	1,850	1,030	9[illegible]
18-B—Navigation, etc.	1,150	1,335	1,3[illegible]
68—Irrigation, etc., Expenditure not Charged to Revenue	..	..	..
19—Irrigation, etc., Expenditure Charged to Revenue	420	..	1[illegible]
Total Tools and Plant Charges of Irrigation Department ..	9,400	8,909	9,0[illegible]
II—Civil Works—			
Total Tools and Plant Charges of Civil Works	40,600	40,810	37,4[illegible]
Grand Total ..	50,000	49,719	46,5[illegible]

DETAILS OF ESTABLISHMENT CHARGES OF PUBLIC WORKS DEPARTMENT

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			DIRECTION.				
			Office of Chief Engineer.				
Pay of Officers ..	1	1	Chief Engineer (Rs. 2,750—125—3,000 plus special pay Rs. 250) (*Charged*).				
	1	1	Deputy Secretary (Rs. 625—50—1,375 plus special pay Rs. 150) and language pay Rs. 100 per mensem (*Charged*)	59,352	53,500	49,600	36,800
			Deduct Recovery on account of family allotment of officers from 20th October 1940 to 27th February 1941 at Rs. 402 per mensem.	..	..	—2,296	—4,820
			Deputy Secretary (Rs. 475—25—1,100) plus special pay of Rs. 150 (voted or authorised).				
	1	1	Assistant Secretary (Rs. 500—35—850) (Voted or authorised.)	5,989	9,910	14,850	20,260
	1	1	Registrar (Rs. 350—20—450) (Voted or authorised).				
			Total Pay of Officers — *Charged* ..	59,352	53,500	47,304	31,980
			Total Pay of Officers — Voted or authorised	5,989	9,910	14,850	20,260
Pay of Establishment.	20	25	Clerks 2 (Rs. 200—10—300) plus special pay at Rs. 50 per mensem 4 (Rs. 120—10—200), 4 (Rs. 75—5—150), 10 (Rs. 45—3—105), 1 Stenographer (Rs. 60—5—120/10—200), 2 Stenographers (Rs. 75—5—150), 1 Draftsman (Rs. 120—8—200) plus special pay Rs. 30 per mensem, 1 Draftsman (Rs. 80—4—140) plus special pay Rs. 17.	31,457	37,517	31,225	36,660
	10	10	10 Servants				
			Probable Savings	..	..	..	2,000
			Total Pay of Establishment ..	31,457	37,517	31,225	34,660

ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—continued

Primary units appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.			Travelling allowance .. *Charged* ..	*2,888*	*3,200*	*2,000*	*2,500*
			Travelling allowance .. Voted or authorised	1,108	700	770	1,000
			Other allowances (Voted or authorised) ..		700	993	1,000
			Total Allowances and Honoraria ..	3,996	4,600	3,765	4,500
			Charged ..	*2,888*	*3,200*	*2,000*	*2,500*
			Voted or authorised ..	1,108	1,400	1,765	2,000
Contingencies ..			Contingent charges	7,885	7,500	10,500	7,500
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc. (*Charged*).	..	..	..	..
			Contribution to Central Board of Irrigation (Voted or authorised).	2,750	..	..	..
			Grants-in-aid Contribution) *Charged*) ..	*310*	..	..	..
Deduct Establishment Charges recoverable from other Governments, Departments, etc.			Deduct share of direction charges, charged to Hydro Electric Schemes.	..	..	..	..
			Charged ..	..	..	..	..
			Vored or authorised ..	..	..	..	..
			Total Office of Chief Engineer ..	1,11,739	1,13,027	1,07,644	98,900
			Charged ..	*62,550*	*56,700*	*49,304*	*34,480*
			Voted or authorised ..	49,189	56,327	58,340	64,420
			SUPERINTENDING ENGINEERS				
Pay of Officers ..	2	2	Superintending Engineers (Rs. 1,750—100—2,150) (*Charged*).	*48,921*	*48,500*	*45,462*	*21,600*
			Deduct recovery on account of family allotment of officers (*Charged*).	..	..	*—2,641*	..
			Superintending Engineers (Rs. 1,250—50—1,500) at Rs. 1,250 per mensem from the 1st December 1940 to 28th February 1941 (Voted or authorised).	..	..	4 013	15,150
	1	1	Temporary Assistant Engineer (Voted or authorised).	..	..	..	..
			Total Pay of Officers ..	48,921	4 ,500	46,834	36,750
			Charged ..	*48,921*	*48,500*	*42,821*	*21,600*
			Voted or authorised ..	..	..	4,013	15,150
Pay of Establishment.	29	37	Clerks 2 (Rs. 200—10—300), 2 (Rs. 120—10—200), 3 (Rs. 75—5—150), 17 (Rs. 45—3—105), 2 Stenographers (Rs. 60—5—120/10—200), 2 Head Draftsmen (Rs. 120—8—200), 2 Draftsmen (Rs. 80—4—140), 5 Tracer (Rs. 40—2—90), 2 S.A.S. Accountants (Rs. 200—20—500).	36,774	41,814	38,042	40,000
	10	10	Servants, Temporary 10 ..				
			Total Pay of Establishment ..	36,774	41,814	38,042	40,000
Allowances and Honoraria.			Travelling allowance .. *Charged* ..	*5,013*	*5,300*	*4,902*	*3,600*
			Travelling allowance .. Voted or authorised	2,308	1,500	2,485	3,200
			Other allowances	..	1,260	1,267	1,240
			Total Allowances and Honoraria ..	7,321	8,060	8,654	8,040
			Charged ..	*5,013*	*5,300*	*4,902*	*3,600*
			Voted or authorised ..	2,308	2,760	3,752	4,440

ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—continued

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Contingencies ..			Contingencies	8,174	8,500	9,264	8,000
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc. (*Charged*).	..	..	..	..
Deduct Establishment charges recoverable from other Government, Departments, etc.			Deduct share direction charges charged to Hydro-Electric Schemes. *Charged* ..	..	..	..	..
			Voted or authorised	..	..	..	..
			Total Superintending Engineers ..	1,01,190	1,06,874	1,02,794	92,790
			Charged ..	*53,934*	*53,800*	*47,723*	*25,200*
			Voted or authorised ..	47,256	53,074	55,071	67,590
			Total Direction ..	2,12,929	2,10,901	2,10,438	1,91,690
			Charged ..	*1,16,484*	*1,10,500*	*97,027*	*59,680*
			Voted or authorised ..	96,445	1,00,401	1,13,411	1,32,010
			EXECUTIVE				
Pay of Officers ..	8	8	Executive Engineers at Rs. 625—50—1,375 and Rs. 475—25—700/30—1,000—50—1,100. *Charged* ..	*19,711*	*10,100*	..	..
			Voted or authorised ..	..	..	..	..
	17	24	Assistant Engineers (Rs. 250—20—750) (Voted or authorised).	1,17,736	1,43,771	1,31,200	1,28,000
			Total Pay of Officers ..	1,37,447	1,53,871	1,31,200	1,28,000
			Charged ..	*19,711*	*10,100*	..	..
			Voted or authorised ..	1,17,736	1,43,771	1,31,200	1,28,000
Pay of Establishment.	215	276	Overseers 35 (Rs. 80—7—255), Sub-Overseers 34 (Rs. 60—5/3—120), Head Draftsmen 9 (Rs. 120—8—200), Assistant Draftsmen 9 (Rs. 80—4—140), Tracers 18 (Rs. 40—2—90), Clerks 9 (Rs. 120—10—200), 27 (Rs. 75—5—150), 76 (Rs. 45—3—105), 9 Accountants (Rs. 100—10—300), Signallers 7 (Rs. 40—3—64, Signallers 17 (Rs. 30—1—45), Artificers 3 (Rs. 45—1—75), Store-keeper 1 (Rs. 40—3—64), Sub-Divisional Accountants 22 (Rs. 60—5—100). Servants Temporary 40 (Rs. 14—17) .. Temporary establishment—Signallers 4 (Rs. 30—1—45), Store-keepers 9 (Rs. 40—3—64), 1 Store Munshi (Rs. 40—3—64), Artificers 4 (Rs. 45—1—75). Watch and Ward establishment .. 28 Servants temporary (Rs. 14—17) .. Leave salary	2,90,374	3,15,146	3,14,864	3,34,800
			Deduct on account of probable savings..		..	..	10,000
			Total Pay of Establishment ..	2,90,374	3,15,146	3,14,864	3,24,800
Allowances and Honoraria.			Travelling allowance .. *Charged* ..	*6,030*	*1,800*	..	..
			Voted or authorised	1,06,101	1,11,425	1,07,623	1,07,000
			Other allowances (Voted or authorised) ..		4,039	4,857	5,130
			Passages (*Charged*)	..	..	747	..
			Total Allowances and Honoraria ..	1,12,131	1,17,264	1,13,227	1,12,130
			Charged ..	*6,030*	*1,800*	747	..
			Voted or authorised ..	1,06,101	1,15,464	1,12,480	1,12,130

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—continued

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Contingencies ..			Contingencies	82,882	89,330	96,045	89,000
			Total Contingencies ..	82,882	89,330	96,045	89,000
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governmtnts, Departments, etc.—(*Charged*).	..	..	..	..
			Total Executive ..	6,22,834	6,75,611	6,55,335	6,53,930
			Charged ..	*25,741*	*11,900*	*747*	..
			Voted or authorised ..	5,97,093	6.63,711	6,54,589	6,53,930
			Medical Establishment.				
Pay of Establishment.			Pay of establishment ..	3,142	3,100	2,823	2,930
			Total Pay of Establishment ..	3,142	3,100	2,823	2,930
Travelling Allowance.			Travelling allowance ..	1,857	1,900	2,1[illegible]9	2,070
Contingencies ..			Contingencies	2,838	3,250	3,185	3,250
Grants-in-aid, Contributions, etc.			Contributions for leave salary of Sub-Assistant Surgeons.	108	120	40	150
Charges recoverable from other Governments, Departments, etc.			Deduct Contribution recoverable from other Governments, Departments, etc.	—3,000	—3,000	—3,000	—3,000
			Total Medical Establishment ..	4,945	5,370	5,207	5,400
			Special Surveys.				
Pay of Establishment.			Pay of Establishment (Surveyors Rs. 50—5—60/2—100).	1,080	1,093	1,093	1,140
Allowances and Honararia.			Travelling Allowance ..	420	420	420	420
			Total Special Surveys ..	1,500	1,513	1,513	1,560
			Revenue Establishment				
Pay of Establishment.	14	14	Zilladars 2 (Rs. 200—20—400), 2 (Rs. 120—8—160) and 10 (Rs. 70—4—110).				
	33	87	Head Munshis 3 (Rs. 70—4—110), 3 Ahlmads (Rs. 50—4—90) 9 Munshis (Rs. 40—3—64), 22 Assistant Munshis (Rs. 30—2—40), 16 Servants, 34 Gauge Readers.				
			Temporary Establishment—2 Zilladars, 2 Head Munshis (Rs. 70—4—110), 2 Ahlmads (Rs. 50—4—90), 2 Munshis (Rs. 40—3—64), 6 Assistant Munshis (Rs. 30—2—40), 3 Naib Tahsildars, 11 Kanungos, 11 Muharrirs, 9 Chalvishtas, 1 Naib Mirab and 179 Patwaris, 22 Gauge Readers, 49 Servants.	1,46,657	1,48,272	1,46,115	1,42,120
			Leave Salary				
			Total Pay of Establishment ..	1,45,657	1,48,272	1,46,115	1,42,120

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT *concluded*

Primary units of appropriation			Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			Rs.	Rs.	Rs.	Rs.
					00	48,000
					00	23,072
					42	16,100
					42	87,172
					12	14,100
					69	2,43,392
						..
						13,330
						..
					40	—7,500
						..
					20	—71,560
					3	11,01,742
					4	*59,680*
					9	10,42,062
						..
...tion Salary.		Authorized.				..
Sterling Overseas Pay.	Overseas pay ..	*Charged* ..	..	..	..	..
		Voted or Authorized.	..	..	..	..
	Total Secretary of State ..	*Charged* ..	*6,008*	..	..	..
		Voted or Authorized.	..	..	..	..
	B.—High Commissioner.					
Leave and Deputation Salary.	Leave and Deputation Salary ..	*Charged* ..	*23,082*	*20,920*	*6,780*	..
		Voted or Authorized.	2,292	1,960	2,292	..
Sterling Overseas Pay.	Overseas pay ..	*Charged* ..	*18,637*	*15,000*	*8,800*	*4,270*
		Voted or Authorized.	..	..	..	..
Allotments of Pay of Officers.	Allotments of Pay of Officers ..	*Charged* ..	..	..	*4,940*	*4,800*
		Voted or Authorized.	..	..	..	..
	Total High Commissioner ..	*Charged* ..	*41,719*	*35,920*	*20,520*	*9,070*
		Voted or Authorized.	2,292	1,960	2,292	..
	Total Charges in England ..		50,019	37,880	22,812	9,070
		Charged ..	*47,727*	*35,920*	*20,520*	*9,070*
		Voted or Authorized.	*2,292*	*1,960*	*2,292*	..
Loss or gain by exchange.	Loss or gain by exchange ..	*Charged* ..	*205*	*360*	*155*	*40*
		Voted or Authorized.	8	20	23	..
	Total Establishment charges of the Public Works Department.		11,04,283	11,78,899	11,11,713	11,10,852
		Charged ..	*1,90,157*	*1,58,680*	*1,18,449*	*68,790*
		Voted or Authorized.	9,14,126	10,20,219	9,93,264	10,42,062

Price—Re. 0-1-0

Corrigenda to Detailed Budget Estimates of the North-West Frontier Province Government for the year 1941-42

(1)

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Substitute the figures " −7,560 " and " −7,560 " for the figures " −7,500 " and " −71,560 " in the column " Budget Estimate, 1941-42 " against entries " Deduct—Establishment Charges recoverable from other Governments, Departments, etc.—(Voted or Authorised) " and " Total recoverable (Voted or Authorised) " respectively.

Appropriation No II

DEBT SERVICES

Charged Rs. 67,000

Total Rs. 67,000

MAJOR HEADS :22—INTEREST ON DEBT AND OTHER OBLIGATIONS AND 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
(*Charged*).				
SUMMARY BY MAJOR HEADS				
22—*Interest on Debt and other obligations*	30,491	—8,000	—3,000	—24,000
23—*Appropriation for Reduction or Avoidance of Debt* ..	1,51,000	1,51,000	1,51,000	91,000
Total (Charged) ..	1,81,491	1,43,000	1,48,000	67,000

MAJOR HEAD : 22—INTEREST ON DEBT AND OTHER OBLIGATIONS

*Charged—(—) Rs. 24,000**

Head of Department :—Secretary to Government, North-West Frontier Province, Finance Department.

(CHARGED) HEADS	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT—RUPEE DEBT.				
Interest on Permanent Loans—				
Interest on 3 per cent., North-West Frontier Province Loan, 1937—52	1,83,195	1,81,400	1,71,747	1,67,047
Discount on Loans—				
Discount on 3 per cent. North-West Frontier Province Loan, 1937—52	..	..	..	..
Other Items—				
Management of Debt	1,209	1,210	1,145	1,114
Brokerage, Commission, etc.	..	..	..	..
Miscellaneous—Advertisement charges, etc.	163	20	20	20
Interest on Loans taken from the Central Government ..	..	..	..	..
Floating Loans—				
Interest on ways and means advances	..	..	296	..
Total A—Interest on Ordinary Debt ..	1,84,567	1,82,630	1,73,208	1,68,181
B—INTEREST ON UNFUNDED DEBT.				
State Provident Funds—				
Interest on General Provident Fund	73,994	74,000	80,000	84,000
Interest on Contributory Provident Fund	470	300	550	600
Total interest on Unfunded Debt ..	74,464	74,300	80,550	84,600
C—INTEREST ON OTHER OBLIGATIONS.				
Interest on Famine Relief Fund Balance	..	..	..	..
Total interest payable ..	2,59,031	2,56,930	2,53,758	2,52,781
D—TRANSFER TO OTHER ACCOUNTS.				
Deduct—				
Interest transfer to Commercial Departments :—				
Interest charged to Irrigation	—19,547	21,000	20,000	21,000
Interest charged to the capital cost of the Malakand Hydro-Electric Scheme.	—2,08,993	2,44,000	2,37,000	2,56,000
Interest charged to Forests	..	..	..	..
Interest portion of equated payments on account of commuted value of pensions.	..	..	..	..
Total Deductions ..	2,28,540	2,65,000	2,57,000	2,77,000
Net ..	30,491	—8,070	—3,242	—24,219
Rounding ..	..	—70	—242	—219
Total 22—Interest ..	30,491	—8,000	—3,000	—24,000

* The appropriation for gross expenditure stands at Rs. 2,52,781.

DEBT SERVICES—REDUCTION OR VOIDANCE OF DEBT.

Charged Rs. 91,000.

MAJOR HEAD : 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Head of Department :—Secretary to Government, North-West Frontier Province, Finance Department.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
(Charged)	Rs.	Rs.	Rs,	Rs.
Sinking Funds—				
Sinking Fund for North-West Frontier Province 3 per cent. Loan, 1937-52.	1,51,000	*1,51,000* ..	1,51,000	91,000
Total ..	1,51,000	*1,51,000*	1,51,000	91,000

Grant No. 12

GENERAL ADMINISTRATION

Voted or Authorised Rs.14,06,000 ; *Charged Rs. 8,09,000*

Total Rs. 22,15,000

MAJOR HEAD : 25—GENERAL ADMINISTRATION

		Detailed Account No	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 194 -42
			Rs.	Rs.	Rs.	Rs.
SUMMARY						
A.—Heads of Provinces—						
Salary of the Governor *(Charged)* ..		**25-A** *(a)*	*68,334*	*66,600*	*67,062*	*66,912*
Secretarial Staff of the Governor *(Charged)* ..		**25-A** *(b)*	*39,060*	*37,501*	*34,232*	*36,614*
Staff and Household of the Governor *(Charged)* ..		**25-A** *(c)*	*61,758*	*52,203*	*54,595*	*55,035*
Sumptuary Allowance *(Charged)*			*6,000*	*6,000*	*6,000*	*6,000*
Expenditure from Contract Allowance *(Charged)* ..		**25-A** *(d)*	*11,284*	*14,100*	*14,100*	*14,100*
Tour Expenses *(Charged)*		**25-A** *(e)*	*16,240*	*20,356*	*20,356*	*20,356*
Adviser (s) *(Charged)*		**25-A** *(f)*	*9,777*	*46,100*	*51,069*	*6, 412*
Ministers ..	*Charged* ..	**25-A** *(g)*	*27,123*	..	..	..
	Voted or Authorised ..		**13,837**	..	..	..
B.—Legislative Bodies—						
Provincial Legislative Assembly.	*Charged* ..	**25-B** *(a)*	*10,071*	*10,200*	*3,223*	..
	Voted or Authorised ..		**53,594**	**53,801**	**24,969**	**21,959**
Elections for Legislatures		**25-B** *(b)*	**2,313**	**2,800**	**1,800**	**24,875**
C.—Secretariat and Headquarters Establishments—						
Civil Secretariat ..	*Charged* ..	**25-C** *(a)*	*1,25,835*	*1,21,490*	*1,20,473*	*1,23,750*
	Voted or Authorised ..	**and** *(b)*	**2,48,141**	**2,62,549**	**2,39,149**	**2,46,864**
Public Service Commission *(Charged)*		**25-C** *(c)*	*30,950*	*35,123*	*34,800*	*33,709*
Local Fund Audit Establishment.	*Charged* ..	..	*678*	*700*	*700*	*700*
	Voted or Authorised ..		**12,761**	**14,000**	**13,100**	**13,100**
D.—Revenue and Divisional Commissioner.	*Charged* ..	**25-D**	*33,928*	*34,000*	*34,544*	*34,912*
	Voted or Authorised ..		**80,450**	**85,424**	**83,286**	**86,705**
E.—District Administration ..	*Charged* ..	**25-E**	*2,81,911*	*2,84,200*	*2,54,346*	*2,82,032*
	Voted or Authorised ..		**9,76,923**	**10,05,915**	**10,01,906**	**9,94,622**
G.—Miscellaneous (Voted or Authorised)—						
Discretionary Grants by Heads of Provinces ..		**25-G** *(a)*	**8,488**	**9,000**	**7,000**	**7,000**
H.—Charges in England ..	*Charged* ..	**25-H**	*1,70,864*	*1,25,240*	*92,800*	*88,360*
	Voted or Authorised ..		**13,470**	**9,400**	**9,280**	**11,040**
Loss or Gain by Exchange	*Charged* ..	..	*733*	..	..	..
	Voted or Authorised ..		**33**	..	..	..
Rounding ..	*Charged* ..	..	..	*+187*	*—300*	*+108*
	Voted or Authorised ..		..	**+111**	**—490**	**—165**
Total General Administration ..		..	**23,04,556**	**22,97,000**	**21,68,000**	**22,15,000**
Charged ..		..	*8,94,546*	*8,54,000*	*7,88,000*	*8,09,000*
Voted or Authorised ..		..	**14,10,010**	**14,43,000**	**13,80,000**	**14,06,000**

Detailed Account No. 25-A (*a*)—GENERAL ADMINISTRATION—Salary of the Governor, North-West Frontier Province

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			CHARGED				
Pay of Officers ..	1	1	Salary of the Governor (Rs. 5,500) ..	*67,524*	*66,000*	*66,000*	*66,000*
			Total Pay of Officers ..	*67,524*	*66,000*	*66,000*	*66,000*
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	*810*	*600*	*1,062*	*912*
			Total Salary of the Governor ..	*68,334*	*66,600*	*67,062*	*66,912*

Detailed Account No. 25-A (*b*) GENERAL ADMINISTRATION—Secretarial Staff of the Governor.

Head of Department—Secretary to Governor

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			Secretarial Staff of the Governor				
			CHARGED.				
Pay of Officers ..	1	1	Secretary (Rs. 1,400) and special pay (Rs. 250) plus Pushto Allowance (Rs. 100).	25,626	21,867	19,000	20,200
			Total Pay of Officers ..	25,626	21,867	19,000	20,200
Pay of Establishment.	5	5	Superintendent and Clerks 1 (Rs. 300—20—500), 1 (Rs. 75—5—150) and 2 (Rs. 65—5—130) and 1 (Rs. 40—3—90) plus special pay 1 (Rs. 20—1—25).	8,571	8,666	8,666	9,398
	4	4	Servants		768	504	504
			Total Pay of Establishment ..	8,571	9,434	9,170	9,902
Allowances and Honoraria.			Travelling allowance	1,354	2,000	1,400	2,000
			Hill and hill journey allowance ..	..	..	..	..
			Other allowances	475	600	600	600
			Total Allowances and Honoraria ..	1,829	2,600	2,000	2,600
Contingencies ..			Other Contingencies	2,434	3,000	3,000	3,000
			Total Contingencies ..	2,434	3,000	3,000	3,000
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of Officers ..	600	600	1,062	912
			Total Secretarial Staff of the Governor (*Charged*)	39,060	37,501	34,232	36,614

Detailed Account No. 25-A (*c*)—GENERAL ADMINISTRATION—Staff and House-hold of the Governor

Head of Department—Secretary to Governor

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			CHARGED				
Pay of Officers ..	1	1	A. D. C. (Rs. 730)	*14,016*	*7,620*	*8,950*	*9,360*
	1	1	Indian Assistant (Rs. 300—30—850) ..		*6,825*	*6,825*	*7,185*
			Leave Salary	..	..	..	..
			Total Pay of Officers ..	*14,016*	*14,445*	*15,775*	*16,545*
Pay of Establishment.	4	4	Stenographer and Clerks 1 (Rs. 300—20—500), 1 (Rs. 120—10—300), Garden Supervisor (Rs. 50—5—100) and a Housekeeper at Rs. 100 per mensem.	*11,238*	*9,330*	*9,330*	*9,750*
	13	13	Servants at rates varying from Rs. 14 to Rs. 22.		*2,328*	*2,328*	*2,328*
			Leave Salary		..	..	..
			Total Pay of Establishment ..	*11,238*	*11,658*	*11,658*	*12,078*

DETAILED ACCOUNT No. 25-A (c)—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR

Head of Department—Secretary to the Governor

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	(CHARGED)	Rs.	Rs	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	1,765	2,000	2,000	2,000
	Hill and hill journey allowance ..	522	..	..	..
	Other allowances	..	500	500	500
	Total Allowances and Honoraria ..	2,287	2,500	2,500	2,500
Contingencies ..	Grant for the maintenance of furniture ..	5,427	5,000	5,600	5,000
	Other Contingencies	27,967	18,000	18,000	18,000
	Inauguration grant	275	..	..	..
	Total Contingencies ..	33,669	23,000	23,600	23,000
Grants-in-aid, Contributions, etc.	Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	548	600	1,062	912
	Total Staff and Household, etc., (*Charged*) ..	61,758	52,203	54,595	55,035

DETAILED ACCOUNT No. 25-A (d)—GENERAL ADMINISTRATION—EXPENDITURE FROM CONTRACT ALLOWANCE

	(CHARGED)				
Contingencies ..	Liveries and other miscellaneous expenditnre ..	3,417	4,000	4,000	4,000
	Expenses in connection with the visit of His Excellency the Vicerory.	..	500	500	500
	Maintenance of motor cars	7,867	9,600	9,600	9,600
	Total ..	11,284	14,100	14,100	14,100

DETAILED ACCOUNT No. 25-A (e)—GENERAL ADMINISTRATION—TOUR EXPENSES

	(CHARGED)				
Contingencies ..	Maintenance and repairs of camp equipment ..	13,823	18 000	18,000	18,000
	Miscellaneous	..			
	Maintenance of Saloon, etc.	2,417	2,356	2,356	2,356
	Total Tour Expenses ..	16,240	20,356	20,356	20,356

DETAILED ACCOUNT No. 25-A (f)—GENERAL ADMINISTRATION—ADVISERS

	Numbers 1940-41	Numbers 1941-42					
			(CHARGED)	9,371	42,000	47,020	42,000
Pay of Officers ..	1	1	Adviser (s)				
			Total Pay of Officers ..	9,371	42,000	47,020	42,000
Allowances and Honoraria.			Travelling allowance ..	374	3,500	3,500	3,500
			Hill and hill journey allowance ..				
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	32	600	549	912
			Total Adviser (s) (*Charged*) ..	9,777	46,100	51,069	46,412

Detailed Account No. 25-A (g)—GENERAL ADMINISTRATION—Ministers

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..			Ministers (*Charged*) ..	*16,600*	..	..	..
			Parliamentary Secretaries (Voted or Authorised).	11,620	..	..	..
			Total .. *Charged* ..	*16,600*	..	..	..
			Total .. Voted or Authorised	11,620	..	..	..
Allowances and Honoraia.			Travelling allowance .. *Charged* ..	*10,523*	.	..	..
			Travelling allowance .. Voted or Authorised				
			Motor car allowance to Hon'ble Ministers at Rs. 150 per mensem each (*Charged*).	*2,217*	..	..	..
			Total Allowances and Honoraria. *Charged* ..	*10,523*	..	..	..
			Total Allowances and Honoraria. Voted or Authorised	*2,217*	..	..	..
Contingencies ..			Contingencies	..	..	..	..
			Total Ministers .. *Charged* ..	*27,123*	..	..	..
			Total Ministers .. Voted or Authorised	13,837	..	..	..

Detailed Account No. 25 B (a)—GENERAL ADMINISTRATION—Provincial Legislative Assembly

Head of Department—Chief Secretary to Government, North-West Frontier Province

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	2	2	Speaker (Rs. 6,000 per annum) and Deputy Speaker (Rs. 1,200 per annum) (*Charged*).	*7,200*	*7,200*	*2,400*	..
	1	1	Secretary (Rs. 300—850) (Voted or Authorised).	5,479	5,838	5,838	6,198
			Total Pay of Officers *Charged* ..	7,200	7,200	2,400	..
			Total Pay of Officers Voted or Authorised	5,479	5,838	5,838	6,198
Pay of Establishment.	9	11	Reporters 2 (Rs. 250—10—350) and Clerks 1 (120—10—300) for old hands and (Rs. 105—10—255) for new entrants, 1 (Rs. 120—6—180), 3 (Rs. 75—5—150) for old hands and (Rs. 65—5—130) for new entrants 2 (Rs. 40—3—90), and Keeper of the Hall 1 Rs. 30 per mensem.	18,286	14,741	13,465	12,869
			Daftri and Book-binder 1 (Rs. 20—1—25)		1,176		
	6	8	Servants		..		
			Leave Salary	..	500		
			Total Pay of Establishment ..	18,286	16,417	13,465	12,869
Allowances and Honoraria.			Travelling allowance .. *Charged* ..	*2,871*	*1,200*	*223*	..
			Travelling allowance .. Voted or Authorised	23,269	25,000	330	200
			Other allowannces	1,608	1,046	336	192
			Motor car allowance to the Speaker at Rs. 150 per mensem (*Charged*).	..	*1,800*	*600*	..
			Total Allowances and Honoraria. *Charged* ..	*2,871*	*3,000*	*823*	—
			Total Allowances and Honoraria. Voted or Authorised	24,877	26,046	666	392
Contingencies ..			Contingencies	4,952	5,500	5,000	2,500
			Total Provincial Legislative Assembly. *Charged* ..	*10,071*	*10,200*	*3,223*	..
			Total Provincial Legislative Assembly. Voted or Authorised	53,594	53,801	24,969	21,959

DETAILED ACCOUNT NO. 25-B (*b*)—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—ELECTIONS FOR LEGISLATURES

Head of Department—Secretary, Development Departments

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			(VOTED OR AUTHORISED) ..				
Pay of Officers ..	..	..	**Appointment of a Reforms officer at Rs. 1,500 p. m. from 1st October 1941 upto 28th February 1942.**	..		..	**7,500**
			Total pay of Officers ..	..		..	7,500
Pay of Establishment,	1	1	Clerk (Rs. 120—10—300 for old hands and Rs. 105—10—255 for new entrants)	1,668	1,620	1,620	1,740
	1	1	Servant		168	168	168
			Appointment of 2 typists in the scale of Rs. 45—3—105 for old hands and Rs. 40—3—90 for new entrants, 6 Kanungos, 12 Patwaris and one peon at Rs. 14 p.m. for the Reforms Officer from 1st October 1941 upto 28th February 1942.	..	..	..	**2,400**
			Total Pay of Establishment ..	1,668	1,788	1,788	4,308
Allowances and Honoraria.			Travelling allowance ..	88	500	..	..
			Travelling Allowance for the Reforms Officer and Establishment.	..	..	..	**3,000**
			Other Allowances	12	12	12	12
			Headquarters Allowance for the Establishment.	..	..	..	**55**
			Total ..	100	512	12	3,067
Contingencies ..			Contingencies	575	500	..	..
			Cost of printing of electoral rolls of all the constituencies of the North-West Frontier Province Legislative Assembly.	..	..	..	**10,000**
			Total Contingencies ..	575	500	..	10,000
Deduct charges recoverable from other Governments, Departments, etc.			Charges recoverable from the Central Government.	—30	..	..	..
			Total ..	2,313	2,800	1,800	24,875

DETAILED ACCOUNT NO. 25-C (*a*)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT

Head of Department—Chief Secretary to Government, North-West Frontier Province

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
SUMMARY					
Civil Secretariat ..	*Charged* ..	*1,02,463*	*97,340*	*96,523*	*99,550*
	Voted or Authorised ..	**2,27,165**	**2,40,259**	**2,16,659**	**2,23,881**
Legislative Department ..	*Charged* ..	*23,372*	*24,150*	*23,950*	*24,200*
	Voted or Authorised ..	**20,976**	**22,290**	**22,490**	**22,983**
	Total Civil Secretariat ..	**3,73,976**	**3,84,039**	**3,59,622**	**3,70,614**
	Charged ..	*1,25,835*	*1,21,490*	*1,20,473*	*1,23,750*
	Voted or Authorised ..	**2,48,141**	**2,62,549**	**2,39,149**	**2,46,864**

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42					
Pay of Officers	4	4	Chief Secretary, Home Secretary, and Secretary, Development Departments at Rs. 500—2,250, special pay 1 (Rs. 400) and 2 (Rs. 150) and language pay 1 (Rs 100) Charge allowance 1 (Rs. 200) and Secretary, Finance Department (Rs. 300—1,800) plus special pay (Rs. 250) (*charged*).	*97,721*	*93,400*	*95,000*	*1,01,500*
			Deduct Recoveries on account of family allotments of officers (*charged*)	..	..	—6,000	—7,200
	2	2	Assistant Secretary (Rs 500—850), Assistant Financial Secretary (Rs. 500—850) and special pay 1 (Rs. 100) (voted or authorised).	23,709	19,691	21,891	18,210
			Leave salary (Voted or authorised) ..	..	..	..	..
			Total Pay of Officer ..	1,21,430	1,13,091	1,10,891	1,12,510
			Charged ..	*97,721*	*93,400*	*89,000*	*94,300*
			Voted or Authorised ..	23,709	19,691	21,891	18,210

DETAILED ACCOUNT NO. 25-C—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—concluded

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	94	94	Superintendents 2 (Rs. 350—600) plus personal pay 1 (Rs. 50 per mensem), 2 (Rs. 300—20—500), Clerks 28 (Rs. 120—10—300 and Rs. 105—10—255 plus special pay), 6 (Rs. 50 each), 29 (Rs. 75—5—150 and Rs. 65—5—130) plus special pay 1 (Rs. 20), and 32 (Rs. 45—3—105) and (Rs. 40—3—90).	1,49,215	1,57,008	1,42,000	1,55,877
	52	52	Servants at rates varying from Rs. 14 to Rs. 27.		11,639		11,653
			Temporary establishment ..		1,276		800
			Leave salary		..		..
			Probable savings		—3,000		—10,330
			Total Pay of Establishment ..	1,49,215	1,66,923	1,42,000	1,58,000
Allowances and Honoraria.			Travelling allowance .. *Charged* ..	1,873	1,100	3,000	1,100
			Travelling allowance .. Voted or Authorized ..	5,895	5,000	4,000	4,000
			Hill and hill Journey allowance. *Charged* ..	..	200	200	200
			Hill and hill Journey allowance. Voted or Authorized ..	..	2,500	3,000	2,500
			Other allowances	6,114	5,844	3,700	3,603
			Total Allowances and Honoraria ..	13,882	14,644	13,900	11,403
			Charged ..	1,873	1,300	3,200	1,300
			Voted or Authorized ..	12,009	13,344	10,700	10,103
Contingencies ..			Contingencies	41,429	41,000	39,500	35,000
			Total Contingencies ..	41,429	41,000	39,500	35,000
Losses in cash or stores.			Losses in cash or stores	..	..	..	..
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	2,869	2,640	4,323	3,950
Charges paid to other Governments, Departments, etc.			Share of the cost of the staff entertained by the Comptroller for resource work (Voted or Authorized).	2,568	2,568	2,568	2,568
Deduct—Charges recoverable from other Governments, Departments, etc.			Grants from the Central Government in respect of War Emergency Establishment (Voted or Authorized).	—1,765	—3,267	..	..
			Total Civil Secretariat ..	3,29,628	3,37,599	3,13,182	3,23,431
			Charged ..	1,02,463	97,340	96,523	99,550
			Voted or Authorised ..	2,27,165	2,40,259	2,16,659	2,23,881

DETAILED ACCOUNT No. 25-C (b)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—LEGISLATIVE DEPARTMENT

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	2	2	Legal Remembrancer and Advocate-General (*Charged*).	*23,350*	*23,950*	*23,950*	*24,000*
			Deputy Secretary, Legislative Department (Voted or Authorized).	7,792	9,800	9,800	10,280
			Total Pay of Officers { *Charged* ..	*23,350*	*23,950*	*23,950*	*24,000*
			Voted or Authorized	7,792	9,800	9,800	10,280
Pay of Establishment.	5	5	Clerks, 1 (Rs. 120—10—300), 1 (Rs. 105—10—255), 2 (Rs. 75—5—150) and (Rs. 65—5—130), and 1 (Rs. 40—3—90), special pay 1 Rs. 20 per mensem.	} 9,843	9,148	9,148	9,163
	5	5	Servants at rates varying from Rs. 14 to Rs. 25.		931	931	948
			Total Pay of Establishment ..	9,843	10,079	10,079	10,111
Allowances and Honoraria.			Travelling allowance .. { *Charged* ..	*22*	*200*	..	*200*
			Voted or Authorized	1,668	400	800	1,000
			Hill and hill journey allowances { *Charged* ..	..	..	..	..
			Voted or Authorized	..	..	..	..
			Other allowances (Voted or Authorized) ..	240	211	211	192
			Total Allowances and Honoraria { *Charged* ..	*22*	*200*	..	*200*
			Voted or Authorized	1,908	611	1,011	1,192
Contingencies ..			Contingencies	1,433	1,800	1,600	1,400
			Total Contingencies ..	1,433	1,800	1,600	1,400
			Total Legal Remembrancer, etc. ..	44,348	46,440	46,440	47,183
			Charged ..	*23,372*	*24,150*	*23,950*	*24,200*
			Voted or Authorized ..	20,976	22,290	22,490	22,983

DETAILED ACCOUNT No. 25-C (c)—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—PUBLIC SERVICE COMMISSION

Head of Department—Home Secretary to Government, North-West Frontier Province

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	PUBLIC SERVICE COMMISSION. (*Charged*)				
Charges paid to other Governments, Departments, etc.	One-sixth of the cost of the staff and contingent charges of the office of the Joint Punjab and N.-W. F. Province Public Service Commission to be paid to the Punjab Government.	*30,950*	*35,123*	*34,800*	*33,709*
	Total Public Service Commission ..	*30,950*	*35,123*	*34,800*	*33,709*

DETAILED ACCOUNT No. 25-D—GENERAL ADMINISTRATION—REVENUE AND DIVISIONAL COMMISSIONER

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Pay of Officers ..	1	1	Revenue and Divisional Commissioner at Rs. 500—2,250 and special pay at Rs. 400 (*Charged*).	*30,200*	*30,800*	*30,800*	*31,400*
	1	1	Personal Assistant to Revenue and Divisional Commissioner at Rs. 300—30—850.	4,542	4,902	6,031	9,450
			Leave salary	..	..	..	..
			Total Pay of Officers { *Charged* ..	*30,200*	*30,800*	*30,800*	*31,400*
			Voted or Authorized	4,542	4,902	6,031	9,450
Pay of Establishment.	37	37	Superintendent (Rs. 350—20—450), Clerks 8 (Rs. 120—10—300 plus special pay 2 at Rs. 50), 12 (Rs. 75—5—150 and special pay 1 at Rs. 50) and 15 (Rs. 45—3—105).	} 59,704	60,379	} 61,000	58,702
	23	23	Servants (at rates varying from Rs. 14 to Rs. 22).		3,888		3,888
			Temporary establishment ..		..		} 410
			Leave salary		..		
			Total Pay of Establishment ..	59,704	64,267	61,000	63,000

DETAILED ACCOUNT No. 25-D—GENERAL ADMINISTRATION—REVENUE AND DIVISIONAL COMMISSIONER

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance .. *Charged* ..	*2,800*	*2,600*	*2,600*	*2,600*
	Voted or Authorised ..	2,354	2,500	2,500	2,500
	Hill and hill journey allowances. *Charged* ..	..	..	..	..
	Voted or Authorised ..	..	..	..	..
	Other allowances	1,477	1,555	1,555	1,555
	Total Allowances and Honoraria. *Charged* ..	*2,800*	*2,600*	*2,600*	*2,600*
	Voted or Authorised ..	3,831	4,055	4,055	4,055
Contingencies ..	Contingencies	12,173	12,000	12,000	10,000
	Total Contingencies ..	12,173	12,000	12,000	10,000
Grants-in-aid, Contributions, etc,	Contributions for the cost of passages of officers (*Charged*).	*928*	*600*	*1,144*	*912*
Charges paid to other Governments, Departments.	Contribution payable to the Comptroller on account of consolidation of Cheque Books.	200	200	200	200
	Total Revenue and Divisional Commissioner ..	1,14,378	1,19,424	1,17,830	1,21,617
	Charged ..	*33,928*	*34,000*	*34,544*	*34,911*
	Voted or Authorised ..	80,450	85,424	83,286	86,705

DETAILED ACCOUNT No. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION

Heads of Departments .. (1) *Pay of Officers.* (2) *Grants-in-aid, Contributions, etc.* } *Chief Secretary.* *Other heads—Revenue and Divisional Commissioner.*

SUMMARY	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
District Office Establishment—				
Pay of Officers *Charged* ..	*2,50,794*	*2,55,000*	*2,23,400*	*2,50,000*
Voted or Authorised ..	**1,80,789**	**1,79,640**	**1,97,000**	**1,80,000**
Pay of General Establishment ..	**2,40,409**	**2,43,244**	**2,35,964**	**2,39,691**
Pay of Treasury Establishment	**51,663**	**52,389**	**52,948**	**53,905**
Pay of Sub-Divisional Establishment	**1,64,512**	**1,92,509**	**1,76,000**	**1,84,656**
Pay of Other Establishment	**28,882**	**33,991**	**29,131**	**31,645**
Traveling Allowance *Charged* ..	*22,601*	*22,000*	*22,000*	*22,000*
Voted or Authorised ..	**86,872**	**80,000**	**90,000**	**90,000**
Allowances and Honoraria	**79,212**	**80,379**	**18,000**	**18,559**
Contingencies	**1,50,409**	**1,50,697**	**2,09,697**	**2,03,000**
Losses in Cash and Store	**1,022**	..	..	..
Grants-in-aid, Contributions, etc. (*Charged*)	*8,516*	*7,200*	*8,946*	*10,032*
Deduct—Charges recoverable from other Governments, Departments, etc.	**—6,847**	**—6,934**	**—6,834**	**—6,834**
Total District Administration ..	**12,58,834**	**12,90,115**	**12,56,252**	**12,76,654**
Charged ..	*2,81,911*	*2,84,200*	*2,54,346*	*2,82,032*
Voted or Authorised ..	**9,76,923**	**10,05,915**	**10,01,906**	**9,94,622**

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Pay of Officers ..	12	12	Deputy and Assistant Commissioners (Rs. 500—2,250) *Charged* ..	*2,50,794*	*2,63,580*	*2,25,000*	*2,50,000*
	32	33	Deputy and Assistant Commissioners: Voted or Authorised; Extra Assistant Commissioners (Rs. 300—30/40—850) (Voted or Authorised).	1,80,789	1,79,640	1,97,000	1,80,000
			Deduct—Recoveries on account of family allotments of officers (*charged*).	..	..	*—1,600*	..
			Leave salary .. *Charged*	..	..	..	..
			Voted or Authorised	..	..	..	..
			Deduct for probable savings (*charged*) ..	..	*—8,580*	..	..
			Total Pay of Officers *Charged* ..	*2,50,794*	*2,55,000*	*2,23,400*	*2,50,000*
			Voted or Authorised	1,80,789	1,79,640	1,97,000	1,80,000

DETAILED ACCOUNT No. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION—continued

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			(General Establishment)				
Pay of Establishment.	315	315	Clerks and Muharrirs, etc., 6 (Rs. 250—20—350). 1 (Rs. 120—10—300), 5 (Rs. 175), 65 (Rs. 70—5—125) 196 (Rs. 40—2—90 and Rs. 30—1½—60/2—70) and 42 (Rs. 25).		2,16,541	2,08,402	2,11,647
	..	1	**Creation of the post of a 2nd Muharrir in grade (Rs. 30—1½—60/2—70) on permanent basis for the court of Extra Assistant Commissioner, Swabi, from 1st April 1941.**		..	..	**330**
	121	121	Servants at rates varying from Rs 13 to Rs. 25.	2,40,409	22,324	22,160	22,184
	..	1	**Creation of the post of 2nd Orderly on permanent basis at Rs. 14 per mensem for the court of Extra Assistant Commissioner, Swabi, from 1st April 1941.**		..	..	**154**
			Temporary establishment ..		4379	5,402	5,376
			Leave salary		..	..	..
			Probable savings		..	..	..
			Total Pay of Establishment .	2,40,409	2,43,244	2,35,964	2,39,691
			(Treasury Establisment)				
Pay of Establishment.	37	37	Clerks and Muharrirs 5 (Rs. 125—5—175), 8 (Rs. 70—5—125) and 23 (Rs. 40—2—90 and Rs. 30—1½—60/2—70).		36,051	35,561	36,367
	..	1	**Revival of the post of Treasury Clerk in IV-A grade (Rs. 40—2—80/2—90) with 15 per cent. cut for new entrants from 1st April 1941.**	51,663	..	..	**440**
	10	10	Servants at Rs. 14 ..		1,512	2,246	1,512
			Leave salary ..		600	600	1,000
			Contract money on account of treasurers' establisbment.		14,226	14,541	14,586
			Temporary establishment ..		..	..	..
			Total Treasury Establishment ..	51,663	52,389	52,948	53,905
			(Sub-Divisional Establishment).				
Pay of Establishment.	38	38	Tahsildars 2 (Rs. 300), 4 (Rs. 275), 4 Rs. 250) 4 (Rs 225), 2 (Rs. 200) and Naib Tahsildars 22 (Rs. 80—5—140/7½—185).		95,000		93,515
	..	1	**Appointment on permanent basis of a Special Forest Magistrate at Rs. 300 per mensem in the Hazara District from 1st March 1941.**		..		**3,600**
	36	36	Accountants and clerks (Rs. 30—1½—60/2—70).		22,521		22,963
	..	2	**Two Muharrirs in the grade of Rs. 30—1½—60/2—70 each for the Special Forest Magistrate sanctioned from 1st March 1941.**	1,64,512	..	1,76,000	**720**
	330	330	Servants at Rs. 14 and Rs. 18 ..		55,670		5 5 670
	..	2	**Two Chaprasis for the Special Forest Magistrate at Rs. 14 per mensem each sanctioned from 1st March 1941.**		..		**336**
			Temporary establishment ..		15,318		14,516
			Leave salary		4,000		..
			Deduct—Probable savings ..		..		6,664
			Total Sub-Divisional Establishment ..	1,64,512	1,92,509	1,76,000	1,84,656

DETAILED ACCOUNT No. 25-E—GENERAL ADMINISTRATIAN—DISTRICT ADMINISTRATION—concluded

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
	(Other Establishment)				
Pay of Establishment.	Circuit House establishment ..	..	..	..	..
	Copying Agency establishment ..	6,400	7,334	6,112	5,631
	Conservancy of Katchery compound ..	1,700	2,028	2,028	2,028
	Record-room establishment ..	14,529	15,153	15,617	15,875
	Staging bungalow establishment ..	5,239	5,117	4,974	4,974
	Ferry establishment	1,014	4,159	400	3,137
	Miscellaneous establishment	..	..	..	..
	Leave salary	..	200	..	..
	Total other Establishment ..	28,882	33,991	29,131	31,645
Travelling Allowances.	Travelling allowances .. { *Charged* ..	*22,601*	*22,000*	*22,000*	*22,000*
	Voted or Authorised ..	86,872	80,000	90,000	90,000
Allowances and Honoraria.	Rewards	1,131	..	..	..
	Cost of passages to non-superior Government servants.	..	..	..	..
	Other allowances (Voted or Authorized) ..	78,081	80,379	18,000	18,000
	Fixed House rent allowance to the Special Forest Magistrate.	..	..	..	**360**
	Headquarter allowance for (i) the IV-A-grade Clerk sanctioned for the Hazara Treasury from the 1st April 1941 and (ii) two Muharrirs and two Chaprasis sanctioned for the Special Forest Magistrate from the 1st March 1941.	..	..	..	**199**
	Total Allowances and Honoraria ..	79,212	80,379	18,000	18,559
Contingencies ..	Wages to Copyists	..	..	59,000	59,000
	Other countersigned contingencies	48,667	50,697	} 1,50,697	58,000
	Contract contingencies	1,01,742	1,00,000		86,000
	Total Contingencies ..	1,50,409	1,50,697	2,09,697	2,03,000
Losses in cash and stores.	Losses in cash and stores	1,022	..	..	..
Grants-in-aid, Contributions.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*8,516*	*7,200*	*8,946*	*10,03*[illegible]
Charges recoverable from other Governments, Departments, etc.	Deduct—Establishment charges recoverable from private bodies.	—6,847	—6,934	—6,834	—6,834

DETAILED ACCOUNT No. 25-G (a)—GENERAL ADMINISTRATION—MISCELLANEOUS—DISCRETIONARY GRANTS BY HEADS OF PROVINCES

Heads of Department { *Secretary to Governor.* / *Hon'ble Ministers.*

Discretionary Grants by Heads of Provinces.	Discretionary Grants by the Governor ..	7,003	7,000	7,000	7,000
	Discretionary Grants by Ministers ..	1,485	2,000	..	..
	Total 25-G-(a)—Miscellaneous—Discretionary Grants by Heads of Provinces.	8,488	9,000	7,000	7,000

DETAILED ACCOUNT NO. 25-H—GENERAL ADMINISTRATION—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND				
	A—Secretary of State.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay. *Charged* ..	*12,757*	..	..	..
	Voted or Authorized	..	..	..	..
	Total Leave Salaries and Deputation Pay ..	12,757	..	..	..
	Total Secretary of State ..	12,757	..	..	..
	Charged ..	*12,757*	..	..	..
	Voted or Authorized	..	..	..	..
	B—High Commissioner.				
	Leave Salaries and Deputation Pay. *Charged* ..	*79,417*	*32,640*	*12,080*	*14,840*
	Voted or Authorized	1,460	..	..	..
	Total Leave Salaries and Deputation Pay ..	80,877	32,640	12,080	14,840
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ..	*74,823*	*83,000*	*66,640*	*65,360*
Allotments of pay of Officers.	Allotments of Pay of Officers (*Charged*) ..	..	..	*7,600*	*7,200*
Other Charges ..	Allowances etc. of I. C. S. Candidates (*Charged*) ..	*3,867*	*9,600*	*6,480*	*960*
	Travelling Allowance (*Charged*) ..	..	..	..	..
	Share of the cost of the High Commissioner's Establishment (Voted or Authorized).	11,400	9,080	9,200	11,040
	Stores (Voted or Authorized)	77	..	..	..
	Publications (Voted or Authorized) ..	533	320	80	..
	Total High Commissioner ..	1,71,577	1,34,640	1,02,080	99,400
	Charged ..	*1,58,107*	*1,25,240*	*92,800*	*88,360*
	Voted or Authorized ..	13,470	9,400	9,280	11,040
	Total Charges in England ..	1,84,334	1,34,640	1,02,080	99,400
	Charged ..	*1,70,864*	*1,25,240*	*92,800*	*88,360*
	Voted or Authorised ..	13,470	9,400	9,280	11,040

Grant No. 13

ADMINISTRATION OF JUSTICE

Voted or Authorised Rs.6,04,000 ; *Charged Rs. 2,23,000*

Total Rs. 8,27,000

MAJOR HEAD : 27—ADMINISTRATION OF JUSTICE

Heads of Departments—{ *Law Officers—Legal Remembrancer* / *Other Heads—Judicial Commissioner* }

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Law Officers (Voted or Authorised) ..	27-A	41,590	35,277	35,681	35,238
Judicial Commissioner .. *Charged* ..	27-B	*1,53,793*	*1,51,986*	*1,68,485*	*1,69,662*
Civil and Sessions Courts .. *Charged* ..	27-C	*63,578*	*70,450*	*60,633*	*48,812*
Civil and Sessions Courts .. **Voted or Authorised**	27-C	3,97,116	4,12,232	3,94,522	4,40,514
Criminal Courts (Voted or Authorised) ..	27-D	1,16,370	1,18,200	1,18,600	1,22,400
Charges in England .. *Charged* ..	27-E	*13 590*	*21,960*	*10,400*	*4,800*
Charges in England .. **Voted or Authorised**	27-E	8,586	2,680	12,000	6,000
Loss or gain by exchange .. *Charged* ..	..	*34*	..	..	..
Loss or gain by exchange .. **Voted or Authorised**	..	35	..	..	..
Rounding .. *Charged* ..	..	..	*+604*	*+482*	*—274*
Rounding .. **Vot.d or Authorised**	..	..	—389	+197	—152
Total 27—Administration of Justice ..	..	7,94,692	8,13,000	8,01,000	8,27,000
Charged ..	..	*2,30,995*	*2,45,000*	*2,40,000*	*2,23,000*
Voted or Authorised ..	..	5,63,697	5,68,000	5,61,000	6,04,000

DETAILED ACCOUNT No. 27-A—ADMINISTRATION OF JUSTICE—LAW OFFICERS

Primary units of appropriations	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	7	7	Public Prosecutors 1 (Rs. 500), 3 (Rs. 400), 2 (Rs. 300) and 1 (Rs. 250).	31,200	31,200	31,200	31,200
			Total Pay of Officers ..	31,200	31,200	31,200	31,200
Pay of Establishment.	2	2	Clerks 2 (Rs. 45—3—105) ..	1,341	1,109	1,113	1,170
	1	1	Servant at Rs. 14 ..		168	168	168
			Total Pay of Establishment ..	1,341	1,277	1,281	1,338
Allowances and Honoraria.			Allowances and fees ..	8,218	1,500	2,500	2,000
			Travelling allowance ..	356	800	200	200
			Total Allowances and Honoraria ..	8,574	2,300	2,700	2,200
Contingencies ..			Contingencies ..	475	500	500	500
			Total Contingencies ..	475	500	500	500
			Total Law Officers ..	41,590	35,277	35,681	35,238

DETAILED ACCOUNT NO. 27-(B)—ADMINISTRATION OF JUSTICE—JUDICIAL COMMISSIONER

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	2	2	Judicial and Additional Judicial Commissioners at Rs. 3,000 each plus one special pay of Rs. 250 (*Charged*).	85,688	75,000	96,210	75,000
			Temporary appointment of a Judge, Judicial Commissioner's Court for four month's (*Charged*).	..	..	..	**12,000**
			Leave Salary (*Charged*) ..	..	9,000	..	8,000
			Total Pay of Officers (*Charged*) ..	85,688	84,000	96,210	95,000
Pay of Establishment.	23	23	Superintendents and Clerks—1 (Rs. 350—20—450 plus special pay Rs. 90) 9 (Rs. 120—10—300), 4 (Rs. 75—5—150) and 9 (Rs 45—3—105) (*Charged*).		50,610		52,184
			Staff for temporary Judge for four months (*Charged*).	52,269	..	55,658	**1,744**
	15	15	Servants—2 (Rs. 20), 2 (Rs 18) 9 (Rs. 14), 1 (Rs. 15) and 1 (Rs. 6) (*Charged*).		2,676		2,676
			Temporary Establishment (*Charged*) ..		300		300
			Leave salary (*Charged*) ..		600		600
			Total Pay of Establishment (*Charged*) ..	52,269	54,186	55,658	57,504
Allowances and Honoraria.			Travelling allowance (*Charged*) ..	2,993	1,800	1,402	1,800
			Other allowances (*Charged*) ..	1,030	1,100	1,153	1,100
			Other allowances for temporary staff for four months (*Charged*).	..	..	..	**96**
			Hill and hill journey allowances (*Charged*) ..	..	..	..	..
			Total Allowances and Honoraria (*Charged*) ..	4,023	2,900	2,555	2,996
Contingencies ..			Contract Contingencies (*Charged*) ..	11,213	10,300	13,000	12,250
			Other Contingencies (*Charged*) ..				
			Contingencies for temporary Judge (*Charged*) ..	..	..	..	**1,000**
			Total Contingencies (*Charged*) ..	11,213	10,300	13,000	13,250
Grants-in-aid and Contributions, etc.			Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	600	600	1,062	912
			Loss in Cash and Store (*Charged*) ..	..	..	..	..
			Total Judicial Commissioner (*Charged*) ..	1,53,793	1,51,986	1,68,485	1,69,662

DETAILED ACCOUNT NO. 27-C—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1940-42
				Rs.	Rs,	Rs.	Rs.
Pay of Officers ..	4	4	District and Sessions Judges 2 (Rs. 500—2,250 plus Special Pay Rs. 150) and 2 (Rs. 900—1,200 plus Special Pay Rs. 450). *Charged* ..	58,139	66,250	56,271	23,800
			Voted or Authorized.		..		
			Creation of a post of a Sessions Judge, Hazara Division (*Charged*).	..	..		**20,200**
	6	6	Senior Sub-Judges 1 (Rs. 900—1,200 plus Special Pay Rs. 400) and 5 (Rs. 300—850 plus Special Pay Rs. 75 per mensem each) Voted or Authorized.	1,74,116	1,84,161	1,74,480	2,11,396
	14	14	Sub-Judges (Rs 300—850) ..				
			Leave salary	..	..	..	..
			Deduct—Probable Savings ..	..	..	..	..
			Total Pay of Officers ..	2,32,255	2,50,411	2,30,751	2,55,396
			Charged ..	58,139	66,250	56,271	44,000
			Voted or Authorized ..	1,74,116	1,84,161	1,74,480	2,11,396

DETAILED ACCOUNT NO. 27-C—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—concld.

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	89	89	Clerks of Court, Readers and Muharrirs 2 (Rs. 150—5—225), 4 (Rs. 100—5—175) 6 (Rs. 75—5—150), 25 (Rs. 70—5—125) plus special pay 5 (Rs. 30), 26 (Rs. 40—2—90) 21 (Rs. 30—1½—60/2—70) 2 (Rs. 40), 3 (Rs. 30).		87,276		74,817
			Staff for the Sessions Judge, Hazara ..	..	..	..	**12,183**
			Creation of 3 posts of Stenographers in grade (Rs. 40—2—90) for the Senior Sub-Judges, Kohat, Mardan and Dera Ismail Khan.	..	..	..	**1,320**
	270	270	Nazirs 1 (Rs. 40—2—90 plus special pay Rs. 20), and 40 (Rs. 30—1—50) plus duty allowance 8 (Rs. 20) Bailiffs 48 (Rs. 20), and process-servers 179 (Rs.17), 2 (Rs. 14).	1,71,645	71,482		68,609
	49	49	Servants—1 (Rs. 25), 2 (Rs. 20—1/5—25), 4 (Rs. 18), 2 (Rs. 15), 38 (Rs. 14), and 2 (Rs. 12).		7,752	1,70,437	8,184
			Creation of the post of a Chaukidar at (Rs. 15) in the Court of District and Sessions Judge, Peshawar.	..	..	..	**180**
			Temporary establishment ..	..	..		..
			Record Office Establishment ..	..	3,084		2,412
			Leave Salary	..	7,843		9,050
			Deduct—Probable Savings ..	..	..		..
			Total Pay of Establishment ..	1,71,645	1,77,437	1,70,437	1,76,755
Allowances and Honoraria.			Travelling allowance .. Charged ..	*3,800*	*3,600*	*3,300*	*3,100*
			Travelling allowance .. Voted or Authorized..	15,963	14,000	12,400	12,700
			Travelling allowance for the Sessions Judge, Hazara and his Staff. *Charged* ..	—	..	..	*800*
			Voted or Authorized ..	..	..	..	**600**
			Section-writing Charges	4,686	4,000	5,000	..
			Other allowances .. Charged ..	*800*	..	..	..
			Other allowances .. Voted or Authorized..	6,114	6,324	6,655	6,000
			Other allowances for the Staff of Sessions Judge, Hazara (Voted or Authorized).	..	..	..	**408**
			Other allowances for 3 Stenographers ..	..	..	..	**165**
			Total Allowances and Honoraria ..	31,363	27,924	27,355	23,773
			Charged ..	*4,600*	*3,600*	*3,300*	*3,900*
			Voted or Authorized..	26,763	24,324	24,055	19,873
Contingencies ..			Contract contingencies	19,769	16,050	15,050	14,050
			Other contingencies ..	5,017	10,500	10,500	13,900
			Contract contingencies for the Sessions Judge, Hazara	..	..	..	**1,800**
			Other Contingencies for the Sessions Judge, Hazara	..	..	..	**1,600**
			Contingencies for Chaukidar	..	..	..	**140**
			Section-writing Charges of the Court of Sessions Judge, Hazara.	..	..	..	**1,000**
			Total Contingencies ..	24,786	26,550	25,550	32,490
Grants-in-aid and Contributions.			Contribution for the passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*839*	*600*	1,062	..
			Passage contributions of the Sessions Judge, Hazara (*Charged*).	..	..	..	*912*
Charges recoverable from other Governments, Departments, etc.			Deduct amounts recoverable from other Governments, Departments, etc.	194	240	..	..
			Rounding .. *Charged* ..	..	..	..	..
			Rounding .. Voted or Authorized..	.	..	..	..
			Total Civil and Sessions Courts ..	4,60,694	4,82,682	4,55,155	4,89,326
			Charged ..	*63,578*	*70,450*	*60,633*	*48,812*
			Voted or Authorized..	3,97,116	4,12,232	3,94,522	4,40,514

DETAILED ACCOUNT No. 27-D—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Section-writing Charges.	Section-writing charges	11,074	11,200	10,100	10,100
Allowances and Honoraria.	Travelling allowance	..	..	..	..
	Other allowances .. .. } Fees payble to the Examiner of Questioned Documents.	4,938	5,000	5,000	5,000
	Total Allowances and Honoraria ..	4,938	5,000	5,000	5,000
Diet and Road money of Witnesses.	Diet and Road money of witnesses ..	84,862	86,700	77,100	75,900
Expenses of Jirgas	Expenses of Jirgas	14,285	14,700	26,100	31,100
Contingencies ..	Contract contingencies	1,211	600	300	300
	Deduct.—Lump cut for economy	..	..	..	..
	Total Contingencies ..	1,211	600	300	300
	Total Criminal Courts ..	1,16,370	1,18,200	1,18,600	1,22,400

DETAILED ACCOUNT No. 27-E—ADMINISTRATION OF JUSTICE—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs,	Rs.	Rs.
	CHARGES IN ENGLAND				
	A—Secretary of State				
Other Charges ..	Law charges in connection with appeals (Voted or Authorised).	8,586	2,680	12,000	6,000
	Total Other Charges (Voted or Authorised ..	8,586	2,680	12,000	6,000
	Total A—Secretary of State ..	8,586	2,680	12,000	6,000
	Voted or Authorised ..	8,586	2,680	12,	6,000
	B—High Commissioner				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay. { Charged ..	7,687	17,960	3,720	..
	{ Voted or Authorised ..	..	..	..	..
	Total Leave Salaries and Deputation Pay ..	7,687	17,960	3,720	..
	Charged ..	7,687	17,960	3,720	..
	Voted or Authorised ..	..	..	..	..
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ..	5,903	4,000	6,680	4,800
	Total B—High Commissioner	13,590	21,960	10,400	4,800
	Charged ..	13,590	21,960	10,400	4,800
	Voted or Authorised ..	..	..	..	..
	Total Charges in England ..	22,176	24,640	22,400	10,800
	Charged ..	13,590	21,960	10,400	4,800
	Voted or Authorised ..	8,586	2,680	12,000	6,000

Grant No. 14

JAILS AND CONVICT SETTLEMENTS

Voted or Authorized Rs. 9,55,000 ; *Charged Rs. 57,000*

Total Rs. 10,12,000

MAJOR HEAD : 28—JAILS AND CONVICT SETTLEMENTS

Head of Department :—Inspector-General of Prisons, North-West Frontier Province.

		Detailed Account No	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 194 -42
SUMMARY.			Rs.	Rs.	Rs.	Rs.
Jails	*Charged*	28-A	*36,140*	*50,969*	*54,626*	*52,333*
	Voted or Authorized		**8,10,886**	**8,03,181**	**8,96,970**	**8,15,219**
Jail Manufactures	..	28-B	**1,09,000**	**1,23,423**	**1,21,444**	**1,19,026**
Charges on account of persons confined or detained in jails outside the Province (Voted or Authorized).		..		..	..	**20,400**
Charges in England	*Charged*	28-C	*15,504*	*4,800*	*4,800*	*4,800*
	Voted or Authorized		**2,212**	**40**	**80**	**80**
Loss or Gain by Exchange	*Charged*	..	*79*	..	..	..
	Voted or Authorized	..	**12**	..	..	..
Rounding	*Charged*	..	..	*+231*	*—426*	*—133*
	Voted or Authorized	..	..	**+356**	**—494**	**+275**
	Total Jails	..	**9,73,833**	**9,83,000**	**10,77,000**	**10,12,000**
	Charged	..	*51,723*	*56,000*	*59,000*	*57,000*
	Voted or Authorized	..	**9,22,110**	**9,27,000**	**10,18,000**	**9,55,000**

DETAILED ACCOUNT No. 28-A—JAILS AND CONVICT SETTLEMENTS—JAILS

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	4	4	Superintendents 1 (Rs 1,500—1,850), 2 (Rs. 750—850), 1 (Rs. 225—450), and three allowances (Rs. 150), 1 (Rs. 100 and 2 (Rs. 75). *Charged* ..	*33,783*	*44,333*	*51,629*	*50,401*
			Voted or Authorized.	13,946	9,701	8,282	8,160
			Allowances to Assistant Surgeons at Rs. 60		840	840	840
			Leave salary .. *Charged* ..	..	*4,576*	..	..
			Leave salary .. Voted or Authorized	..	..	..	..
			Total Pay of Officers *Charged* ..	*33,783*	*48,909*	*51,629*	*50,401*
			Total Pay of Officers Voted or Authorized	13,946	10,541	9,122	9,000
Pay of Establishment.	47	47	Deputy Superintendents 3 (Rs. 300—10—400) and 3 (Rs. 150—10—250). Assistant Jailors 10 (Rs. 75—5—100), 23 (Rs. 50—5—75), 1 (Rs. 50) and special pay 4 (Rs 25) and 2 (Rs. 7-8-0) and clerks 7 (Rs. 50).	2,58,315	57,989	51,228	53,812
	552	552	Warders and Turn Keys, at rates varying from Rs. 17 to Rs. 45.		1,59,180	1,50,120	1,59,827
	28	28	Sub-Assistant Surgeons 10 (Rs. 70—4—130) and 1 Rs. (70—4—175) and 1 (Rs. 70—4—150), plus special pay 12 (Rs. 30 and 3 allowances to Sub-Assistant Surgeons Rs. 10 per mensem each) and Compounders 2 (Rs. 50), 2 (Rs. 40), 2 (Rs. 35), 5 (Rs. 30), 3 (Rs. 12) plus special pay 12 (Rs. 7-8-0), 4 (Rs. 5), 7 (Rs. 3).		33,229	31,416	32,408
	2	2	Enginemen at Rs. 50 ..		1,116	1,116	1,116
	8	8	Matrons and servants at rates varying from Rs. 17 to Rs. 24.		1,920	1,917	1,920
	11	11	Craftsmen, Teachers and Agricultural Assistant.		5,643	5,505	6,032
			Temporary establishment ..		1,512	2,744	2,520
			Leave salary		..	12,233	..
			Deduct probable savings ..		..	..	..
			Total Pay of Establishment ..	2,58,315	2,60,589	2,56,279	2,57,635

DETAILED ACCOUNT NO. 28-A—JAILS AND CONVICT SETTLEMENTS—JAILS—continued

Primary units of appropriation			Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Tavelling allowance	*Charged*	*808*	*500*	*1,660*	[illegible]
		Voted or Authorized	9,962	8,393	8,393	7,53[illegible]
	House-rent and other allowances.	*Charged*	*949*	*960*	*275*	..
		Voted or Authorized	1,118	1,413	1,253	1,31[illegible]
	Total Allowances and Honoraria.	*Charged*	*1,757*	*1,460*	*1,935*	*1,02*[illegible]
		Voted or Authorized	11,080	9,806	9,646	8,84[illegible]
Dietary Charges	Rations		2,34,357	2,26,152	2,60,000	2,65,000
Contingencies	Medicines and hospital equipment		31,345	34,000	33,281	35,000
	Clothing		60,713	64,209	78,435	70,000
	Sanitation charges		9,899	8,925	9,775	9,000
	Charges for moving prisoners		25,076	21,550	18,703	18,000
	Uniform and equipment of warders		10,151	12,000	12,000	10,000
	Charges for live-stock, tools and plant		1,26,438	9,790	10,320	10,440
	Money payments to prisoners and convict officials			2,830	2,866	2,886
	Miscellaneous supplies and services			1,14,522	1,64,000	1,01,67[illegible]
	Rents, rates and other contingent expenditure		25,434	23,927	25,203	24,000
	Contract contingencies		6,367	5,740	5,740	5,740
	Total Contingencies		2,95,423	2,97,493	3,60,323	2,86,740
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*)		*600*	*600*	*1,062*	*912*
Charges on account of persons confined or detained in Jails outside the Province.	Charges on account of persons confined or detained in Jails outside the Province.		9,763	10,600	13,600	..
Charges recoverable from other Governments, Departments, etc.	Deduct—Cost of convict labour supplied to Jail Press.		—12,000	—12,000	—12,000	—12,000
	Total Jails		8,47,026	8,54,150	9,51,596	8,67,552
		Charged	*36,140*	*50,969*	*54,626*	*52,333*
		Voted or Authorized	8,10,886	8,03,181	8,96,970	8,15,219

DETAILED ACCOUNT NO. 28-B—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Pay of Establishment.	8	8	Factory Managers 1 (Rs. 400—20—500). 1 (Rs. 300—20—400), Assistant Jailors 2 (Rs. 75—5—100), 4 (Rs. 50—5—75).	15,976	17,130	15,551	16,318
			Allowance to Blacksmith at Rs. 9	..	108	108	108
			Total Pay of Establishment	15,976	17,238	15,659	16,426
Allowances and Honoraria.			Travelling Allowance	409	885	485	600
Contingencies			Purchase of raw materials	72,661	92,700	95,717	93,417
			Miscellaneous	19,954	12,600	9,583	8,583
			Total Contingencies	92,615	1,05,300	1,05,300	1,02,000
			Total Jail Manufactures	1,09,000	1,23,423	1,21,444	1,19,026

DETAILED ACCOUNT No. 28-C—JAILS AND CONVICT SETTLEMENTS—CHARGES IN ENGLAND

Primary units of appropriation			Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND					
	A—Secretary of State					
Leave Salaries and Deputation Pay.	Leave salaries (*Charged*) ..	..	..	..	..	..
	B—High Commissioner					
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay.	*Charged* ..	13,512	..	..	..
		Voted or authorised	2,212	..	..	..
Sterling Overseas Pay.	Sterling overseas pay (*Charged*)	..	1,736	4,800	4,800	4,800
Other Charges ..	Travelling allowance (*Charged*)	..	256	..	..	..
	Publications (Voted or authorised)	..	..	40	80	80
Other Allowances..	Subsistence and Study Allowances (*Charged*)	..	..	..	..	..
	Total Charges in England	*Charged* ..	15,504	4,800	4,800	4,800
		Voted or authorised	2,212	40	80	80
	Secretary of State (*Charged*)	..	..	..	..	..
	High Commissioner	*Charged* ..	15,504	4,800	4,800	4,800
		Voted or authorised	2,212	40	80	80

Grant No. 15

POLICE

Voted or Authorised Rs. 36,92,000 ; *Charged Rs. 2,56,000*

Total Rs. 39,48,000

MAJOR HEAD 29—POLICE

Heads of Department .. *For all minor heads except Cattle Pounds—Inspector-General of Police, North-West Frontier Province. For Cattle Pounds—Revenue and Divisional Commissioner, North-West Frontier Province.*

SUMMARY		Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			Rs.	Rs.	Rs.	Rs.
Superintendence ..	*Charged* ..	29-A	*60,344*	*61,300*	*68,391*	*60,924*
	Voted or Authorised ..		**75,707**	**72,573**	**78,720**	**75,269**
District Executive Force ..	*Charged* ..	29-B	*1,22,729*	*1,40,033*	*1,16,095*	*1,31,662*
	Voted or Authorised ..		**31,04,691**	**27,74,394**	**31,71,557**	**33,55,048**
Police Training Schools ..	*Charged* ..	29-C	*10,934*	*15,500*	*15,412*	*16,012*
	Voted or Authorised ..		**64,535**	**76,300**	**71,196**	**71,734**
Railway Police	.. ..	29-D	**75,171**	**65,046**	**53,535**	**63,284**
Criminal Investigation Department.	*Charged* ..	29-E	*14,884*	*16,000*	*14,719*	*9,712*
	Voted or Authorised ..		**1,15,902**	**1,28,146**	**1,20,110**	**1,19,925**
Cattle Pounds ..	.. ..	29-F	**3,962**	**4,190**	**4,834**	**4,526**
Miscellaneous ..	.. ..	29-G	**2,252**	**2,000**	**2,200**	**2,200**
Charges in England ..	*Charged* ..	29-H	*80,638*	*59,760*	*40,440*	*37,600*
	Voted or Authorised ..		**9,965**	**5,840**	**1,240**	..
Loss or gain by exchange ..	*Charged* ..	..	*373*	..	..	..
	Voted or Authorised ..	..	**29**	..	..	..
For rounding ..	*Charged* ..	..	..	*+407*	*—57*	*+90*
	Voted or Authorised ..	..	..	**—489**	**—392**	**+14**
Total 29—Police		..	**37,42,116**	**34,21,000**	**37,58,000**	**39,48,000**
Charged ..		..	*2,89,902*	*2,93,000*	*2,55,000*	*2,56,000*
Voted or Authorised ..		..	**34,52,214**	**31,28,000**	**35,03,000**	**36,92,000**

DETAILED ACCOUNT No. 29-A—POLICE—SUPERINTENDENCE

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Inspector-General of Police (Rs. 2,250—125—2,500) (*Charged*)	*54,929*	*55,800*	*61,967*	*54,800*
	1	1	Deputy Inspector-General of Police (Rs. 1,950—50—2,150) (*Charged*).				
			Total Pay of Officers (*Charged*) ..	*54,929*	*55,800*	*61,967*	*54,800*
Pay of Establishment.	14	14	Clerks 2 (Rs. 180—7½—300 plus special pay Rs. 100 and 40), 5 (Rs. 30—5—130 plus special pay 1 at Rs. 50 and 4 at Rs. 30 per mensem each) 1 Accountant (Rs. 50—6—140/5—200) plus Rs. 50 per mensem special pay and 7 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance, plus special pay Rs. 20 per mensem each).	28,147	25,890	28,275	27,876
	16	16	Servants 12 (Rs. 17—28 plus Rs. 4 Frontier Allowance each), 1 (Rs. 22) 1 (Rs. 18) and 2 (Rs. 14 each).				
			Leave salary	..	1,000	1,000	1,000
			Total Pay of Establishment ..	28,147	26,890	29,275	28,876

Detailed Account No. 29-A—POLICE—Superintendence—*concluded*

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Cost of Uniform, Horse and Saddlery (*Charged*) ..	..	..	..	..
	Travelling allowance .. *Charged* ..	*3,915*	*4,300*	*4,300*	*4,300*
	Travelling allowance .. Voted or Authorised	1,495	1,300	2,300	2,000
	Hill and hill journey allowance ..	134	200	90	150
	Rewards	1,495	1,500	1,500	1,500
	House rent and other allowances ..	2,695	3,200	3,200	3,200
	Total Allowances and Honoraria ..	9,734	10,500	11,390	11,150
	Charged ..	*3,915*	*4,300*	*4,300*	*4,300*
	Voted or Authorised ..	5,819	6,200	7,090	6,850
Contingencies ..	Purchase of tents ..	..	..	..	..
	Contract Contingencies .. .. / Other Contingencies	4,765	4,872	5,372	4,900
	Telephone charges	36,494	34,128	36,500	34,100
	Deduct—Lump cut for economy	..	..	..	..
	Total Contingencies ..	41,259	39,000	41,872	39,000
Grants-in-aid Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*)	*1,500*	*1,200*	*2,124*	*1,824*
	Grants to the Police Clothing Fund (Voted or Authorised).	482	483	483	543
	Total Grants in-aid, Contributions, etc. ..	1,982	1,683	2,607	2,367
	Charged ..	*1,500*	*1,200*	*2,124*	*1,824*
	Voted or Authorised ..	482	483	483	543
	Total Superintendence ..	1,36,051	1,33,873	1,47,111	1,36,193
	Charged ..	*60,344*	*61,300*	*68,391*	*60,924*
	Voted or Authorised ..	75,707	72,573	78,720	75,269

Detailed Account No. 29-B—POLICE—District Executive Force

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	6	6	Superintendents (Rs. 650—1,450) (*Charged*)				
	8	9	Assistant Superintendents (Rs. 350—25—700) (*Charged*).	*1,06,360*	*30,353*	*92,181*	*1,10,886*
	11	12	Deputy Superintendent of Police (Rs. 200—25—700).				
			Leave salary (Voted or Authorised) ..	73,958	54,089 / 5,000	77,000 / 5,000	52,472 / 5,000
			Deduct probable savings (*Charged*) ..	..	*10,000*	..	..
			Total Pay of Officers ..	1,80,318	1,79,442	1,74,181	1,68,358
			Charged ..	*1,06,360*	*1,20,353*	*92,181*	*1,10,886*
			Voted or Authorised ..	73,958	59,089	82,000	57,472

DETAILED ACCOUNT NO. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—continued

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			Police Force				
ay of Establishment.	4	2	Sergeants—2 (Rs. 150—5—200 plus special pay Rs. 15).				
	291	289	Inspectors—21 (Rs. 180—7½—300) plus special pay 8 (Rs. 50), 1 (Rs. 40) and 5 (Rs. 25), Sub-Inspectors—144 (Rs. 80—5—130, 140—150—160 plus special pay 36 (Rs. 30), Assistant Sub-Inspector—124 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance).				
			Grant of special pays to one Head Constable at Rs. 20 per mensem and two Foot Constables at Rs. 10 per mensem each at Bannu District, and one Foot Constable each in Peshawar, Mardan and Hazara Districts at Rs. 10 per mensem each for the period from 1-3-41 to 28-2-42.	..	..	..	**840**
	5661	5661	Head Constables—506 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance plus special pay 13 (Rs. 20) and Foot Constables—5,155 (Rs. 17—28 plus Rs. 4 Frontier Allowance plus special pay 14 (Rs. 10) plus special pay 4 (Rs 4).	22,31,630	24,16,107	25,25,000	26,83,739
			Temporary Establishment of the Police Post at Tarnab (Head Constables—2 and Foot Constables—10) from 1-3-41 to 28-2-42.	..	..	..	**3,876**
			Mounted Police				
	54	54	Head Constables—5 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance) and Constables—49 (Rs, 17—28 plus Rs. 4 Frontier Allawance).				
			Office and Other Establishments				
	1	1	Head Constable (Rs. 30—1—45) plus Rs. 5 Frontier Allowance and special pay Rs. 20				
			Choukidars				
			Police guard for lock-up, Swabi ..				
			One Engine Driver and one Steerman for Police Motor Launch at Dera Ismail Khan.				
			Special Police—Civic Guards—(Temporary Force)				
	38	38	(1) Supervising staff—Inspectors—5 (Rs. 180—7½—300), Sub-Inspector—1 (at Rs. 80—5—130—140 150—160), Head Constables—32 (at Rs 30—1—45 plus F. P. Allowance at Rs. 5 per mensem each).				
	1975	1975	(2) Rural Civic Guards—Jemadars—95 (at Rs. 30 per mensem), Sepoys—1,880 (at Rs. 15 per mensem).				
	798	798	(3) Urban Civic Guards—Jemadars—38 (at Rs. 30 per mensem), Sepoys—760 (at Rs. 15 per mensem).	..	..	42,061	75,946
	..	530	(4) Other Civic Guards—Jemadar—1 (at Rs. 20 per mensem), Havildars—26 (at Rs. 18 per mensem), Sepoys—503 (at Rs. 15 per mensem each).				
			Deduct—probable savings ..	..	30,000	..	..
			Total Pay of Establishment ..	22,31,630	23,86,107	25,67,061	27,64,401
avelling Allowance.			Travelling allowance .. *Charged* ..	*8,290*	*11,000*	..	*10,000*
			Voted or Authorized ..	80,728	1,07,901	91,710	95,000
			Conveyance and bicycle allowances. *Charged* ..	*2,880*	*2,880*	*2,970*	*2,880*
			Voted or Authorized ..	76,617	83,600	83,600	83,500
			Expenditure on backward Tract Upper Tanawal (*Charged*).	..	*400*	..	..
			Total Travelling Allowance ..	1,68,515	2,05,781	1,87,280	1,91,380
			Charged ..	*11,170*	*14,280*	*11,970*	*12,880*
			Voted or Authorized ..	1,57,345	1,91,501	1,75,310	1,78,500

Detailed Account No. 29-B—POLICE—District Executive Force—continued

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-40	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Other Allowances and Honoraria.	Hill and hill journey allowance ..	..	2,200	2,566	2,727
	Rewards by Police to Police and to the Civil Guards	14,316	7,970	16,318	41,296
	Carriage of Constabulary and Civic Guards ..	1,00,480	71,934	80,000	93,536
	House rent and other allowance (including charges o/c Civic Guards). *Charged* ..	..	..	..	..
	House rent and other allowance (including charges o/c Civic Guards). Voted or Authorised	60,358	1,01,640	64,395	70,580
	Cost of railway warrants	6,809	6,000	9,500	9,000
	Cost of uniform, horse and saddlery. *Charged* ..	*600*	*600*	*1,800*	*600*
	Cost of uniform, horse and saddlery. Voted or Authorised ..	..	2,000	500	2,000
	Rewards to the temporary Establishment at Tarnab Police Post for the period from 1-3-41 to 28-2-42.	..	..	..	**12**
	Total Other Allowances and Honoraria ..	1,82,563	1,92,344	1,75,079	2,19,751
	Charged ..	*600*	*600*	*1,800*	*600*
	Voted or Authorised ..	1,81,963	1,91,744	1,73,279	2,19,151
Arms and Ammunition.	Cost of arms and ammunition ..	1,11,154 (for both items)	34,600	44,600	44,600
	Re-armament of the Police				
	Total Arms and Ammunition ..	1,11,154	34,600	44,600	44,600
Contingencies ..	Contract Contingencies (including investigation charges).	79,640	70,954	76,611	73,835
	King's Police Medal Allowance ..	2,821	2,600	2,600	2,572
	Rewards to Public	33,279	44,365	44,365	48,612
	Feeding and keeping of remounts of Police Officers under suspension.		600	600	600
	Purchase of tents		2,000	2,000	1,996
	Cost of maintaining animals connected with criminal cases.		400	400	400
	Contingencies in connection with temporary Establishment of Tarnab Police Post for the period from 1-3-41 to 28-2-42.		..	..	**180**
	Purchase of furniture ..		4,200	4,430	4,088
	Tour charges		1,500	1,500	1,493
	Rents, rates and taxes	53,649 (for items from Feeding and keeping of remounts to Maintenance and working of Police Dogs)	19,000	19,000	18,653
	Beds and Boxes		6,000	6,000	5,877
	Cost of books and periodicals ..		1,500	1,650	1,643
	Pay of Menials		32,100	32,200	31,506
	Contingencies of Provincial Additional Police, Civic Guards and Miscellaneous (including Hutting charges o/c Civic Guards).		3,000	33,437	83,414
	Maintenance and working of Police Dogs ..		2,500	2,920	3,444
	Total Contingencies ..	1,69,389	1,90,719	2,27,713	2,78,313
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Government, Departments, etc. (*Charged*).	*4,600*	*4,800*	*10,144*	*7,296*
	Expenditure on backward Tract Upper Tanawal (*Charged*).	..	..	..	..
	Grants to the Police clothing and Equipment of the temporary Establishment of the Police Post at Tarnab for the period from 1-3-41 to 28-2-42.	..	..	..	**210**
	Grants to the Police and Civic Guards clothing and Equipment Funds (Voted or Authorised),	2,08,005	1,28,650	1,77,699	1,70,754
	Total Grants-in-aid, etc. ..	2,12,605	1,33,450	1,87,843	1,78,260
	Charged ..	*4,600*	*4,800*	*10,144*	*7,296*
	Voted or Authorised ..	2,08,005	1,28,650	1,77,699	1,70,964

DETAILED ACCOUNT No. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—concluded

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			Other Police				
Pay of Establishment.	13	33	Head Constables —5 (Rs. 30—1—45 plus Rs. 5 special pay) and Constables—28 (Rs. 17—28 plus Rs. 4 special pay).	12,137	9,682	10,318	10,320
Allowances and Honoraria.			Allowances and Honoraria	322	400	150	400
						1,000	1,000
Contingencies ..			Clothing and Equipment and other Contingencies ..	1,017	1,000	..	..
			Total Contingencies ..	1,017	1,000	1,000	1,000
Establishment Charges payable to other Governments, Departments, etc.			Establishment charges payable to other Governments, Departments, etc.	344	1,100	600	500
			Total ..	13,820	12,182	12,068	12,220
Deduct Establishment Charges recovered from other Governments, Departments, etc.			Charges recovered from the Posts and Telegraphs Department.	2,173	2,173	2,173	2,173
			Total Other Police ..	11,647	10,009	9,895	10,047
			Deduct—Amount recoverable from the Government of India	41,000	4,18,025	1,30,000	1,61,000
			Duduct—Amount recoverable from the Railway Department on account of Additional Police.	..	..	1,56,000	2,07,400
			Total District Excutive Force ..	32,27,420	29,14,427	32,87,652	34,86,710
			Charged ..	*1,22,729*	*1,40,033*	*1,16,095*	*1,31,662*
			Voted or Authcrized ..	31,04,691	27,74,394	31,71,557	33,55,048

DETAILD ACCOUNT No. 29-C—POLICE—POLICE TRAINING SCHOOLS

Primary units of appropriation	Numbers 19 0-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Pay of Officers ..	1	1	Special pay at Rs. 100 per mensem for Assistant Superintendent (*Charged*) ..	*9,754*	*14,000*	*14,050*	*14,600*
			Total Pay of Officers (*Charged*) ..	*9,754*	*14,000*	*14,050*	*14,600*
Pay of Establishment.	2	11	Inspectors—2 (Rs. 180—$7\frac{1}{2}$—300), Sub-Inspectors—7 Rs. 80—5— 130—140—150 160) Assistant Sub-Inspectors—2 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance).	40,569	42,500	41,500	45,139
	44	54	Head Constables—26 (Rs. 30—45 plus Rs 5 F. P. A.) and Foot Constobles—28 (Rs. 1—28 plus Rs. 4 F. P. A.)				
			Grant of special pay at Rs. 10 per mensem to a Mounted Head Constable at Police Training School, Hangu, for the period from 1-3-41 to 28-2-42.		..	..	**120**
			Leave Salary		500	500	500
			Deduct—Probable savings ..	..	3,000	..	2,000
			Total Pay of Establishment ..	40,569	40,000	42,000	43,759
Allowances and Honoraria.			Travelling Allowances .. *Charged* ..	*625*	*900*	*450*	*500*
			Travelling Allowances .. Voted or Authorized ..	1,060	1,003	1,000	1,000
			Rewards to Police by Police	682	390	390	200
			House rent allowance		340	430	420
			Other allowances		90	38	90
			Railway Warrants		70	70	70
			Carriage of Constabulary		10,000	3,800	4,000
			Total Allowances and Honoraria ..	2,367	12,790	6,178	6,280
			Charged ..	*625*	*900*	*450*	*500*
			Voted or Authorized ..	1,742	11,890	5,728	5,780
Contingencies ..			Contract Contingencies	13,361	4,910	4,910	4,088
			Other Contingencies (Countersigned)—				
			Books and Periodicals		200	500	475
			Petty Construction and Repairs ..		3,000	3,000	2,588
			Beds and Boxes		600	600	575
			Purchase of Tents		800	800	740
			Purchase of furniture				
			Riding schools charges		150	150	150
			Pay of Menials		3,436	2,613	2,524
			Rents, rates and taxes		1,636	2,200	1,810
			Telephone charges		..	..	..
			Purchase of Arms and Ammunition ..		..	..	..
			Tour charges		100	..	50
			Total Contingencies ..	13,361	14,832	14,773	13,000

DETAILED ACCOUNT No. 29-C—POLICE—POLICE TRAINING SCHOOLS—concluded

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions, etc.	Passage Contribution (*Charged*) ..	*55*	*600*	*912*	*912*
	Grant to Police Clothing and Equipment Fund (Voted or authorised).	1,050	1,178	1,195	1,195
Establishment Charges paid to other Governments, Departments, etc.	Establishment charges paid to the Military Department on account of training men. Contribution paid to the Punjab Government for Phillaur Training School.	812	1,400	500	1,000
	Contribution paid to the Punjab Government on account of share of cost of Finger Print Bureau, Phillaur.	7,000	7,000	7,000	7,000
	Total Police Training Schools ..	74,968	91,800	86,608	87,746
	Charged ..	*10,434*	*15,500*	*15,412*	*16,012*
	Voted or Authorised ..	64,534	76,300	71,196	71,734

DETAILED ACCOUNT No. 29-D—POLICE—RAILWAY POLICE

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Deputy Superintendent (Rs. 200—25—700 plus special pay Rs. 50).	9,600	9,600	9,600	9,600
			Total Pay of Officers ..	9,600	9,600	9,600	9,600
Pay of Establishment.	9	8	Inspector—1 (Rs 180—7½—300 plus special pay Rs. 25), Sub-Inspectors 5 (Rs. 80—5—130—140—150—160 plus special pay 1 Rs. 30) and Assistant Sub-Inspectors 2 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance plus special pay 1 Rs. 15). Head Constables—22 (Rs. 30—1—45 plus Rs 5 Frontier Allowance) plus special pay 2 (Rs. 20) and Constables 159 (Rs. 17—28 plus Rs. 4 Frontier Allowance) plus special pay 1 (Rs. 10).	71,628	72,604	70,260	70,289
	192	181					
			Grant of a special pay (clerical allowance) at Rs. 10 per mensem to the Foot Constable in the office of the Deputy Superintendent, incharge of the Railway Police, for the period from the 1st March 1941 to the 28th February 1942.	..	..	..	**120**
			Total Pay of Establishment ..	71,628	72,604	70,260	70,409
Allowances and Honoraria.			Travelling allowance	4,516	4,000	4,600	4,600
			Carriage of Constabulary	64	100	100	100
			Rewards	87	200	200	200
			Conveyance allowance	162	200	158	158
			House rent and other allowances ..	2,520	2,900	2,986	2,986
			Total Allowances and Honoraria ..	7,349	7,400	8,044	8,044
Contingencies ..			Contract contingencies	1,705	925	1,125	1,080
			Countersigned contingencies :—				
			Tour charges	30,105	40	10	10
			Books and Periodicals		100	100	100
			Beds and boxes		200	200	200
			Rents, rates and taxes		15,611	14,860	14,370
			Pay of menials		940	940	940
			Rewards to (informers) public ..		100	100	100
			Purchase of furniture		200	200	200
			Purchase of tents		..	..	..
			Lump cut		1,000	..	..
			Total Contingencies ..	31,810	17,116	17,535	17,000

DETAILED ACCOUNT No. 29-D—POLICE—RAILWAY POLICE—concluded

Primary units of appropriation		Actuals, 1939-40	Budget Estiment, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid, etc.	Grants to the Police Clothing and Eqipment Funds	3,550	3,463	3,368	3,368
Charges paid to other Governments, Departments, etc.	Establishment charges payable to other Governments, Departments, etc.	..	..	..	..
	Total Grants-in-aid etc. ..	3,550	3,463	3,368	3,368
Deduct Establishment Charges recovered from other Governments, Departments, etc.	Charges recovere from the Railway Department ..	—12,766	—9,137	—9,137	—9,137
	Cost of Order Police recovered from Railway Board from 1st April 1937.	—36,000	—36,000	—46,135	—36,000
	Total Railway Police ..	75,171	65,046	53,535	63,284

DETAILED ACCOUNT No. 29-E—POLICE—CRIMINAL INVESTIGATION DEPARTMENT

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Re.	Rs.	Rs.
Pay of Officers ..	1	1	Officer in charge, C. I. D. (Rs. 650—1,450 plus special pay Rs. 150) (*Charged*).	*13,000*	*13,400*	*18,092*	*15,800*
	2	2	Deputy Superintendents (Rs. 200—25—700 plus special Pay Rs. 75).	9,658	10,258	9,586	10,858
			Total Pay of Officers ..	22,658	23,658	27,678	26,658
			Charged ..	*13,000*	*13,400*	*18,092*	*15,800*
			Voted or Authorized ..	9,658	10,258	9,586	10,858
Pay of Establishment.	26	27	Inspectors—8 (Rs. 180—7½—300) plus C. I. D. allowance 1 (Rs. 75), 5 (Rs. 50), 2 (Rs. 40), Sub-Inspectors—17 (Rs. 80—5—130/140—150—160 plus Rs. 30 C. I. D. allowance) and Assistant Sub-Inspectors—2 (Rs. 45—1—60 plus special pay Rs. 6 and C. I. D. allowance at Rs. 15).	82,453	81,514	93,940	99,567
	48	48	Head Constables—16 (Rs. 30—1—45 plus special pay Rs. 5) and Foot Constables—32 (Rs. 17—28 plus special pay Rs. 4 and C. I. D. allowance at Rs. 3).				
			Deduct—Probable Savings ..	..	..	5,000	5,000
			Total Pay of Establishment ..	82,453	81,514	88,940	94,567
Allowances and Honoraria.			Travelling allowance .. { *Charged* ..	*1,284*	*2,000*	*1,500*	*2,000*
			Travelling allowance .. { Voted or Authorized ..	7,079	10,000	9,000	10,000
			Conveyance allowance	2,676	2,785	3,600	3,170
			Hill allowance to the staff posted at Nathiagali ..	10,105	320	251	300
			House-rent and other allowances ..		11,115	10,000	10,100
			Cost of railway warrants		100	..	50
			Rewards to Police		880	880	880
			Carriage of Constabulary	802	800	1,400	1,500
			Total Allowances and Honoraria ..	21,946	28,000	26,631	28,000
			Charged ..	*1,284*	*2,000*	*1,500*	*2,000*
			Voted or Authorized ..	20,662	26,000	25,13	26,000

Detailed Account No. 29-E—POLICE—Criminal Investigation Department—concluded

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Secret Charges ..	Secret Charges	1,010	1,500	1,500	1,50[illegible]
Contingencies ..	Contract contingencies (including investigation charges).	7,950	10,075	10,995	10,04[illegible]
	Books and Periodicals		455	335	30[illegible]
	Other Contingencies		..	..	..
	Rents, Rates and Taxes ..		300	405	40[illegible]
	Pay of Menials		50	60	6[illegible]
	Purchase of furniture		200	500	20[illegible]
	Deduct—Lump cut for economy ..	..	80	..	..
	Total Contingencies ..	7,950	11,000	12,295	11,00[illegible]
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc., (*Charged*).	*600*	*600*	*1,127*	*91[illegible]*
	Grants to the Police Clothing and Equipment Funds (Voted or authorised).	1,490	1,490	2,658	1,900
	Total Grants-in-aid, Contributions, etc. ..	2,090	2,090	3,785	2,81[illegible]
	Charged ..	*600*	*600*	*1,127*	*91[illegible]*
	Voted or Authorised ..	1,490	1,490	2,658	1,900
Deduct Establishment charges recovered from other Governments, Departments, etc.	Deduct amount recoverable from Government of India. *Charged* ..	7,321	3,616	*6,000*	*9,000*
	Deduct amount recoverable from Government of India. Voted or Authorisd			20,000	25,900
	Total deduct amount recoverable from Government of India.	7,321	3,616	26,000	34,900
	Total Criminal Investigation Department ..	1,30,786	1,44,146	1,34,829	1,[illegible]9,63[illegible]
	Charged ..	*14,884*	*16,000*	*14,719*	*9,71[illegible]*
	Total or Authorised ..	1,15,902	1,28,146	1,20,110	1,19,9[illegible]

Detailed Account No. 29-F—POLICE—Cattle-Pounds

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Cattle Pounds ..	Allowances to clerks (at rates varying frem Rs. 1 to Rs. 4).	1,859	1,868	2,126	2,1[illegible]
	Pay of menials	2,103	1,384	1,748	1,51[illegible]
	Miscellaneous charges	..	938	960	88[illegible]
	Total Cattle-Pounds ..	3,962	4,190	4,834	4,52[illegible]

Detailed Account No. 29-G—POLICE—Miscellaneous

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs,	Rs.
Miscellaneous ..	Miscellaneous charges—Police Lines ..	2,253	2,000	2,200	2,20[illegible]
	Total Miscallaneous ..	2,353	2,000	2,200	2,20[illegible]

DETAILED ACCOUNT No. 29-H—POLICE—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.				
	High Commissioner.				
Leave Salaries and Deputation Pay	Leave Salaries and Deputation Pay. *Charged* ..	*43,371*	*37,520*	*1,960*	..
	Voted or Authorised ..	3,108	5,840	1,240	..
	Total Leave Salaries and Deputation Pay ..	46,479	43,360	3,200	..
	Charged ..	*43,371*	*37,520*	*1,960*	..
	Voted or Authorised ..	3,108	5,840	1,240	..
Allotments of Pay of Officers.	Allotments of Pay of Officers. *Charged* ..	..	..	*2,560*	*4,000*
	Voted or Authorised ..	..	..	..	..
	Total Allotments of Pay of Officers ..	..	..	2,560	4,000
	Charged ..	..	..	*2,560*	*4,000*
	Voted or Authorised ..	..	..	..	..
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ..	*37,040*	*22,240*	35,920	*33,600*
Other Charges ..	Travelling Allowance (*Charged*) ..	} *227*	..	..	..
	Subsistence and Study Allowance. *Charged* ..		..	..	..
	Voted or Authorised ..	6,858	..	..	..
	Total other *Charges* ..	7,085	..	..	..
	Total High Commissioner ..	90,604	65,600	41,680	37,600
	Charged ..	*80,638*	*59,760*	*40,440*	37,600
	Voted or Authorised ..	9,966	5,840	1,240	..
	Total Charges in England ..	90,604	65,600	41,680	37,600
	Charged ..	*80,638*	*59,760*	*40,440*	*37,600*
	Voted or Authorised ..	9,966	5,840	1,240	..

DETAILED ACCOUNT NO. 37-A—(*a*) EDUCATION—UNIVERSITY—GRANTS-IN-AID TO NON-GOVERNMENT ARTS COLLEGES

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Maintenance Grants to Arts Colleges	Rs.	Rs.	Rs.	Rs.
Grants-in-aid to non-Government Arts Colleges.	Islamia College, Peshawar		1,25,000	1,25,000	1,25,000
	Grant to the Islamia Callege, Peshawar, for the maintenance of Agricultural Classes.		11,190	20,000	20,000
	Additional grant to the Islamia College, Peshawar for Agricultural Classes.		..	..	..
	Grant to the Islamia College, Peshawar, for the provision of a Police Guard.		3,210	3,213	3,213
	Edwardes College, Peshawar		28,000	28,000	26,000
	V. B. College, Dera Ismail Khan ..		10,000	10,000	10,000
	Additional maintenance grant of Rs. 7,000 per annum for four years only to the V. B. College, Dera Ismail Khan.		7,000	7,000	7,000
	Grants for the appointment of four physical Instructors for the three Colleges.	2,17,497	2,220	2,220	2,220
	Scholarship grants to the Islamia College, Peshawar		3,000	3,000	3,000
	Provident Fund Grants to Arts Colleges ..		12,000	11,681	12,000
	Grant to Islamia College, Peshawar for B. T. Classes		..	**1,550**	**1,550**
	Building and Equipment Grants.				
	Building grant to V. B. College, Dera Ismail Khan..		..	..	..
	To the Islamia College, Peshawar, for the construction of Laboratory, etc., in connection with the Entomological Survey Scheme.		..	..	..
	To the Islamia College, Peshawar, for the construction of quarters and installation of Electric Fans.		..	..	..
	To the Islamia College, Peshawar, for Agricultural Classes.		..	..	..
	Equipment grant to the Edwardes College, Peshawar	..	..	..	..
	Total Grants-in-aid to non-Government Arts Colleges	2,17,497	2,01,620	2,11,664	2,09,983

DETAILED ACCOUNT NO. 37-A—(*b*) EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Allowances and Stipends.	Stipends		3,940	1,888	1,713
	Grant of one scholarship annually to the North-West Frontier Province students at Maclagan Engineering College, Lahore.		..	1,300	1,540
	Grant of two stipends at Rs. 20 per mensem each to North-West Frontier Province students at the Government School of Engineering, Rasul.	6,358	..	480	480
	Grant of scholarships to the selected candidates for training at Industrial Schools in the Punjab.		980	980	740
	Deputation of four candidates with a stipend of Rs. 20 per mensem each for teachers' training at Wardha Training School from the 1st April 1939.		1,440	600	..
	Total Allowances and Stipends ..	6,358	6,360	5,248	4,473
Establishment Charges paid to other Governments, Departments, etc.	Contribution paid to the U. P. Government for training of students in Thomason Engineering College, Roorkee.		..	..	..
	Contribution paid to the Punjab Government for training of students in Training College.		2,710	1,610	1,610
	Contribution paid to the Punjab Government for training of North-West Frontier Province men at the Maclagan Engineering College, Lahore.	10,466	2,700	3,768	3,200
	Contribution paid to the Punjab overnment for the training of the North-West Frontier Province men at the Government Engineering School, Rasul, Punjab.		4,350	4,350	3,050
	Contribution paid to the Punjab Government for training of North-West Frontier Province men at Industrial Schools.		445	445	360
	Total Establishment Charges paid to other Governments, Departments, etc.	10,466	10,205	10,173	8,220
	Total Government Professional Colleges ..	16,824	16,565	15,421	12,693

Detailed Account No. 37-B—(a) EDUCATION—SECONDARY—Government Secondary Schools

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	2	2	Head Masters and Mistresses 1 (Rs. 250—25—600) and 1 (Rs. 350—10—500).	3,233	4,931	4,931	5,051
			Leave salary		..	..	..
			Total Pay of Officers ..	3,233	4,931	4,931	5,051
Pay of Establishment.	237	237	Masters and Clerks, etc., (at rates varying from Rs. 30 to Rs. 240).	2,81,078	2,79,388	2,69,329	2,77,942
			Clerks		..	465	480
	37	37	Servants (at rates varying from Rs. 12 to Rs. 30).		6,252	6,396	6,396
			Mr. Earl's Course of Physical Training..	..	900	900	900
			Leave salary	..	4,750	4,071	3,550
			Deduct—Probable Savings ..	..	—5,000	..	—5,000
			Total Pay of Establishment ..	2,81,078	2,86,290	2,81,161	2,84,263
Allowances and Honoraria.			Travelling allowance	4,067	3,700	3,893	3,750
			Other allowances	108	300	300	300
			Total Allowances and Honoraria ..	4,175	4,000	4,193	4,050
Contingencies ..			Purchase of apparatus, prizes, cost of books, etc...	30,111	29,000	9,416	8,866
			Contract contingencies	12,863	9,780	29,364	28,014
			Other contingencies				
			Deduct—Lump cut for economy ..				
			Total Contingencies ..	42,974	38,780	38,780	36,880
			Grants-in-aid contribution, etc. ..	347	..	..	..
			Total Secondary—Government Secondary Schools	3,31,807	3,34,001	3,29,065	3,30,249

Detailed Account No. 37-B—(b) EDUCATION—SECONDARY—Direct Grants to Non-Government Secondary Schools

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid to Non-Government Secondary Schools	Maintenance grants to aided secondary schools ..	3,10,739	2,82,200	2,80,000	2,82,200
	Grants-in-aid to the Islamia Technical Anglo-Vernacular Middle School, Nowshera Kalan, for the maintenance of an orphanage and tailoring class attached to the school.		1,840	1,700	1,840
	Grant-in-aid for maintenance of tailoring class attached to the National High School, Peshawar.		160	114	160
	Grants-in-aid to European and Anglo-Indian Secondary Schools.		2,400	2,400	2,400
	Grants-in-aid for equipment of schools ..		5,000	5,000	5,000
	Building grants		30,000	30,000	30,000
	Total Grants-in-aid to Non-Government Secondary Schools.	3,10,739	3,21,600	3,19,214	3,21,600

Detailed Account No. 37-B—(c) EDUCATION—SECONDARY—Grants-in-aid to Local Bodies for Secondary Education

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Grants-	Contract Grant	3,43,145	3,20,000	3,20,000	3,20,000
				41,087	51,367
				..	—4,367
				3,61,087	3,67,000
				15,400	15,400
				15,400	15,400
				3,76,487	3,82,000

(3)

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Substitute the figure in column " Budget Estimate, 1941-42 " " 3,82,400 " for the existing figure " 3,82,000 " against the entry " Total Grants-in-aid to Local Bodies for Secondary Education ".

DETAILED ACCOUNT NO. 37-C—(a) EDUCATION—PRIMARY—GOVERNMENT PRIMARY SCHOOLS

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	..	1	One J. V. Teacher (Rs. 25—1—35) ..	..	..	..	447
			Total Pay of Establishment ..	..	..	..	447
			Total Government Primary ..	..	..	..	447

DETAILED ACCOUNT NO. 37-C—(b) EDUCATION—PRIMARY—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Recurring Grants-in-aid to Local Bodies.	Contract Grant	7,70,492	7,25,000	7,25,000	7,25,000
	Other Additional Grants		85,919	84,873	89,500
	Opening of one new District Board Primary School in the Hazara District.	..	..	..	**411**
	Opening of six new District Board Primary Schools for Girls in the North-West Frontier Province (one per District).	..	..	..	**4,962**
	Appointment of two Chowkidars at Rs. 15 per mensem each in District Board Urdu Girls' Schools at Maddi and Mullazai in the Dera Ismail Khan District.	..	..	..	**330**
	Opening of one new District Board School for boys in the Peshawar District.	..	..	..	**642**
	Total Recurring Grants-in-aid to Local Bodies ..	7,70,492	8,10,919	8,09,873	8,20,845
Non-Recurring Grants-in-aid to Local Bodies.	Building and equipment grants ..	18,264	14,900	14,900	12,500
	Opening of one new District Board Primary School in the Hazara District.	..	..	..	**100**
	Opening of six new District Board Primary Schools for Girls in the North-West Frontier Province.	..	..	..	**600**
	Opening of one new District Board Primary School for boys in the Peshawar District.	..	..	..	**100**
	Total Non-Recurring Grants-in-aid to Local Bodies	18,264	14,900	14,900	13,300
	Total Grants to Local Bodies for Primary Education.	7,88,756	8,25,819	8,24,773	8,34,145

DETAILED ACCOUNT NO. 37-D—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Head Master (Rs. 250—25—500/25—600)	4,898	3,125	3,125	3,425
			Opening of Kindergarten and Junior Anglo-Vernacular Classes at the Government Normal School for Women, Peshawar.	..	..	..	**2,200**
			Total Pay of Officers ..	4,898	3,125	3,125	5,625
Pay of Establishment.	18	19	Teachers 1 (Rs. 50—10—250), 4 (Rs. 120—4—160), 1 (Rs. 100—0—150), 1 (Rs. 90—10—140), 1 (Rs. 70—6—100), 2 (Rs. 70—3—100), 1 (Rs. 70), 4 (Rs. 60), 1 (Rs. 30—1—40) and 1 (Rs. 20).	22,381	20,894	21,220	22,29[illegible]
			Opening of Kindergarten and Junior Anglo-Vernacular Classes at the Government Normal School for Women, Peshawar.		..	..	**2,24[illegible]**
	2	2	Clerks (Rs. 40—2—90) ..		1,022	989	1,05[illegible]
	16	16	Servants at rates varying from Rs. 14 to Rs. 30 each.		3,132	3,132	3,13[illegible]
			Leave salary		316	348	36[illegible]
			Total Pay of Establishment ..	22,381	25,364	25,689	29,09[illegible]

DETAILED ACCOUNT NO. 37-D—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS—*concld.*

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	24,862	340	340	340
	Conveyance and headquarters allowances ..		284	161	284
	Stipends		28,270	27,550	28,440
	Opening of Kindergarten and Junior Anglo-Vernacular Classes at the Government Normal School for Women, Peshawar.		..	..	**2,750**
	Total Allowances and Honoraria ..	24,862	28,894	28,051	31,814
Contingencies ..	Purchase of furniture, apparatus, books, etc. ..	12,866	..	..	..
	Remuneration to Boarding House Medical Attendants		..	..	..
	Contract Contingencies		8,600	3,440	3,240
	Other Contingencies		5,053	10,213	9,603
	Opening of Kindergarten and Junior Anglo-Vernacular Classes at the Government Normal School for Women, Peshawar.		..	..	**2,100**
	Deduct—Lump cut for economy ..		..	..	..
	Total Contingencies ..	12,866	13,653	13,653	14,943
	Total Special—Government Special Schools ..	65,007	71,036	70,518	81,475

DETAILED ACCOUNT NO. 37-E—(*a*)—EDUCATION—GENERAL—DIRECTION

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Director of Public Instruction (Rs. 700—30—900). *Charged* ..	20,619	..	..	..
			Voted or Authorized		9,223	9,223	9,583
	1	1	Assistant Director of Public Instruction, North-West Frontier Province. *Charged* ..		..	..	..
			Voted or Authorized.		6,275	6,275	4,175
	1	1	Personal Assistant to the Director of Public Instruction (Rs 250—25—500/25—600).		8,962	5 962	5,235
			Leave salary (Voted or Authorized) ..		5,000	5,000	6,120
			Probable Savings		..	—2,000	—2,000
			Total Pay of Officers ..	20,619	26,460	24,460	23,113
			Charged ..	..	..	..	..
			Voted or Authorized..	20,619	26,460	24,460	23,113
Pay of Establishment.	21	21	Clerks 2 (Rs. 120—10—300), 9 (Rs. 75—5—150), 1 (Rs. 70—5—125), 8 (Rs. 45—3—105), 1 (Rs. 40—2—90) and 1 special pay Rs. 30.	28,396	26,789	25,700	27,841
	9	9	Servants 1 (Rs. 21—½—25), 1 (Rs. 18), 6 (Rs. 14), and 1 (Rs. 6—7½).		1,736	1,766	1,736
			Temporary establishment ..		700	700	700
			Leave salary		3,022	2,000	3,000
			Deduct on account of emergency cut in pay	..	—1,000	..	..
			Probable Savings	..	..	..	—1,000
			Total Pay of Establishment ..	28,396	31,247	30,166	32,277
Allowances and Honoraria.			Travelling allowance .. *Charged* ..	4,537	..	..	..
			Voted or Authorized.		3,000	3,600	3,600
			Hill and hill journey allowance .. *Charged* ..		..	..	..
			Voted or Authorized		..	..	..
			Other allowances	..	760	760	855
			Total Allowances and Honoraria ..	4,537	3,760	4,360	4,455
			Charged ..	..	..	..	..
			Voted or Authorized ..	4,537	3,760	4,360	4,455
Contingencies ..			Contract Contingencies	8,397	7,000	7,000	6,620
			Other Contingencies				
			Deduct—Lump cut for economy				
			Total Contingencies ..	8,397	7,000	7,000	6,620
			Total Direction ..	61,949	68,467	65,986	66,465
			Charged ..	..	..	..	..
			Voted or Authorized ..	61,949	68,467	65,986	66,465

DETAILED ACCOUNT NO. 37-E—(b) EDUCATION—GENERAL——INSPECTION

Primary units of appropriation	Number 1940-41	Number 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Inspectress of Girls' Schools (Rs. 400—25—1,05 , plus Overseas Pay Rs. 150) (*Charged*)	*7,929*	*12,550*	*12,550*	*8,000*
	1	1	Inspector of Vernacular Education (Rs. 650—30—800).				
	2	2	Assistant and Sub-Assistant Inspectresses of Girls' Schools, 1 (Rs. 200—20—400/25—500) 1 (Rs. 140—10—250).	28,091	28,115	29,004	33,639
	6	6	District Inspectors of Schools (Rs. 250—25—500—25/600).				
			Leave salary { Voted or Authorised ..	..	1,775	1,984	1,800
			Leave salary { *Charged* ..	..	*2,000*	*2,000*	*2,000*
			Total Pay of Officer ..	36,020	44,440	45,538	45,439
			Charged ..	*7,929*	*14,550*	*14,550*	*10,000*
			Voted or Authorised ..	28,091	29,890	30,988	35,439
Pay of Establishment.	10	10	District and Assistant District Inspectors of Schools 1 (180—12—240) and 9 (Rs. 120—4—160).		18,809	17,476	19,165
	1	1	Physical Supervisor (Rs. 120—4—160) ..				
	23	23	Clerks 1 (Rs. 75—5—150), 6 (Rs. 45—3—105), 14 (Rs. 40—2—90) and 2 (Rs. 30—1½—60/2—70).	41,159	17,921	17,463	17,524
	29	29	Servants (Rs. 14 each) ..		4,776	4,853	4,776
			Leave salary		1,572	1,822	1,020
			Total Pay of Establishment ..	41,159	43,078	41,614	42,485
Allowances and Honoraria.			Travelling allowance .. { *Charged* ..	*2,183*	*1,200*	*1,200*	*1,200*
			Travelling allowance .. { Voted or Authorised ..	13,411	14,673	14,343	14,673
			Conveyance allowance .. { *Charged* ..		*315*	*289*	*315*
			Conveyance allowance .. { Voted or Authorised ..	..	420	403	420
			Other allowances		1,510	1,699	1,646
			Total Allowances and Honoraria ..	15,594	18,148	17,934	18,254
			Charged ..	*2,183*	*1,515*	*1,489*	*1,515*
			Voted or Authorised ..	13,411	16,633	16,445	16,739
Contingencies ..			Contract contingencies		9,000	9,000	8,500
			Other contingencies	10,001	1,920	2,020	1,900
			Deduct—Lump cut for economy ..		..	..	..
			Total Contingencies ..	10,001	10,920	11,020	10,400
			Total Inspection ..	1,02,774	1,16,586	1,16,106	1,16,578
			Charged ..	*10,112*	*16,065*	*16,039*	*11,515*
			Voted or Authorised ..	92,662	1,00,521	1,00,067	1,05,063

DETAILED ACCOUNT No. 37-E—(c) EDUCATION—GENERAL—SCHOLARSHIPS

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Scholarships ..	In Arts Colleges	7,840	3,213	6,656	6,556
	In Arts Colleges (Females) College Scholarships for girls.	540	4,948	880	880
	In Secondary Schools (males) ..	4,730	6,600	6,600	6,600
	In Female Schools	20,096	22,500	19,000	20,000
	In primary Schools (Females)—Dais Scholarships for girls.	769	..	1,224	1,224
	For soldiers' children	10,037	7,500	8,300	7,500
	Miscellaneous scholarships	4,582	4,000	4,000	4,000
	Scholarships to Europeans and Anglo-Indians ..	494	600	600	600
	Deduct—Probable Savings	..	—2,361	..	..
	Total Scholarship ..	49,088	47,000	47,260	47,360

DETAILED ACCOUNT No. 37-E—(d)—EDUCATION—GENERAL—MISCELLANEOUS

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Registrar, Departmental Examinations and Secretary, Text-Book Committee (Rs. 250—25—500/25—600),	4,787	5,087	4,016	3,916
			Leave salary		425	300	650
			Total Pay of Officers ..	4,787	5,512	4,316	4,566
Pay of Establishment.	1	1	Clerk (Rs, 75—5—100/5—150) ..	1,641	1,308	1,166	1,369
			Temporary establishment ..		..	244	
	1	1	Servant (Rs. 14)		168	168	168
			Leave salary		215	200	230
			Total Pay of Establishment ..	1,641	1,691	1,778	1,767
Allowances and Honoraria.			Remuneration to authors of books (officials) ..	446	..	1,000	1,000
			Travelling allowance		500	800	700
			Remuneration to examiners (officials) ..		..	480	4,000
			Other allowances		22	20	22
			Total Allowances and Honoraria ..	446	522	2,300	5,722
Contingencies ..			Contract contingencies	2,997	3,000	3,000	2,850
			Home Hygiene and First Aid Classes ..	10,374	1,200	1,200	1,150
			Presents to school children		800	800	757
			Remuneration to examiners, (non-officials) ..	..	8,000	9,000	8,500
			Remuneration to authors, (non-officials) ..	..	..	..	
			Deduct—Lump cut for economy ..	..	..	..	..
			Total Contingencies ..	13,371	13,000	14,000	13,257
Grants-in-aid, Contributions, etc.			Grants-in-aid to the Boy Scout Association ..	4,530	4,500	4,500	4,500
			Contribution towards the cost of the International Board for Anglo-Indian and European Education.		30	30	30
			Total Grants-in-aid, Constributions, etc. ..	4,530	4,530	4,530	4,530
			Total Miscellaneous ..	24,775	25,255	26,924	29,842

DETAILED ACCOUNT No. 37-F—CHARGES IN ENGLAND

Primary units of appropriation			Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			Rs.	Rs.	Rs.	Rs.
	CHARGE IN ENGLAND *B—High Commissioner*					
Leave Salary and Deputation Pay.	Leave Salaries and Deputation Pay.	*Charged* ..	3,203	..	..	..
		Voted or Authorised	..	1,800	..	..
	Total Leave Salaries and Deputation Pay ..		3,203	1,800	..	..
	Charged ..		3,203	..	..	..
	Voted or Authorised ..		..	1,800	..	..
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ..		3,203	..	..	..
	Total Charges in England ..		3,203	..	..	..
	Charged ..		3,203	..	..	..
	Voted or Authorised ..		..	1,800	..	..

Grant No. 17

MEDICAL AND PUBLIC HEALTH

Voted or Authorised Rs. 8,96,000 ; *Charged Rs. 1,68,000*

Total Rs. 10,64,000

MAJOR HEADS : 38—MEDICAL AND 39—PUBLIC HEALTH

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MAJOR HEADS					
38—Medical	*Charged*	*1,32,385*	*1,32,000*	*1,31,000*	*1,37,000*
	Voted or Authorised	**6,43,593**	**6,85,000**	**6,84,000**	**7,25,000**
39—Public Health	*Charged*	*28,878*	*30,000*	*30,000*	*31,000*
	Voted or Authorised	**1,29,889**	**1,51,000**	**1,31,000**	**1,71,000**
	Total	**9,34,745**	**9,98,000**	**9,76,000**	**10,64,000**
	Charged	*1,61,263*	*1,62,000*	*1,61,000*	*1,68,000*
	Voted or Authorised	**7,73,482**	**8,36,000**	**8,15,000**	**8,96,000**

MEDICAL

Voted or Authorised Rs. 7,25,000 ; *Charged Rs. 1,37,000*

Total Rs. 8,62,000

MAJOR HEAD : 38—MEDICAL

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Medical Establishment .. *Charged* ..	38-A	*1,16,301*	*1,16000*	*1,14,610*	*1,20,296*
Medical Establishment .. **Voted or Authorised** ..	38-A	**63,108**	**66,287**	**65,197**	**66,405**
Hospitals and Dispensaries	**68-B**	**4,88,362**	**4,98,542**	**5,06,264**	**5,41,551**
Grants for Medical purposes	**38-C**	..	**9,240**	**9,240**	**9,240**
Medical Schools and Colleges	**38-D**	**39,302**	**41,664**	**40,347**	**41,465**
Mental Hospitals	**38-E**	**52,821**	**68,860**	**60,311**	**65,988**
Charges in England .. *Charged* ..	38-F	*16,023*	*15,760*	*16,400*	*16,560*
Charges in England .. **Voted or Authorised** ..	38-F	..	**80**	**3,040**	..
Loss or gain by Exchange .. *Charged* ..	..	*61*	..	..	..
Loss or gain by Exchange .. **Voted or Authorised** ..	..	..	..	..	..
Rounding .. *Charged* ..	..	..	*+240*	*—10*	*+144*
Rounding .. **Voted or Authorised** ..	..	..	**+327**	**—419**	**+351**
Total 38—Medical ..	..	**7,75,978**	**8,17,000**	**8,15,000**	**8,62,000**
Charged ..	..	*1,32,385*	*1,32,000*	*1,31,000*	*1,37,000*
Voted or Authorised ..	..	**6,43,593**	**6,85,000**	**6,84,000**	**7,25,000**

DETAILED ACCOUNT No. 38-A—MEDICAL—MEDICAL ESTABLISHMENT

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Inspector-General of Civil Hospitals (Rs. 2,750)—*Charged*.	*1,07,061* (Inspector-General and Civil Surgeons, Charged)	*33,000*	*33,000*	*33,000*
	4	4	Civil Surgeons (Rs. 500—1,850)—*Charged*		*72,600*	*68,833*	*75,648*
	2	3	Civil Surgeons (Rs. 600—900)—Voted or Authorised.	28,135 (Civil Surgeons, Voted, and Personal Assistant)	21,142	21,142	22,177
	1	1	Personal Assistant (Rs. 350—600) ..		7,200	7,200	7,200
			Leave salary (*Charged*) ..	..	..	*804*	..
			Total Pay of Officers ..	1,35,196	1,33,942	1,30,979	1,38,025
			Charged ..	*1,07,061*	*1,05,600*	*1,02,637*	*1,08,648*
			Voted or Authorised ..	28,135	28,342	28,342	29,377
Pay of Establishment.	16	16	Clerks 3 (Rs. 120—10—300), 6 (Rs. 75—5—150), 1 (Rs. 65—5—130) and 6 (Rs. 45—3—105).	23,296 (Clerks to Deduct probable savings)	22,157	21,478	22,182
	8	8	Servants (at rates varying from Rs. 14 to 25).		1,572	1,572	1,584
			Temporary establishment ..		..	..	..
			Leave salary		1,271	1,100	1,234
			Deduct probable savings ..		500	..	—500
			Total Pay of Establishment ..	23,296	24,500	24,150	24,500

DETAILED ACCOUNT No. 38-A—MEDICAL—MEDICAL ESTABLISHMENT—concluded

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Honoraria to Surgeons (*Charged*) ..	..	*1,000*	*2,000*	*1,000*
	Travelling allowance .. { *Charged* ..	*6,956*	*7,000*	*6,128*	*7,000*
	Travelling allowance .. { Voted or Authorized ..	2,049	2,400	2,160	2,200
	Local and other allowances	4,348	620	620	528
	Fees for Imperial Serologists	..	4,500	4,000	4,000
	Total Allowances and Honoraria ..	13,353	15,520	14,908	14,728
	Charged ..	*6,956*	*8,000*	*8,128*	*8,000*
	Voted or Authorized ..	6,397	7,520	6,780	6,728
Contingencies ..	Other Contingencies	5,280	5,925	5,925	5,800
	Total Contingencies ..	5,280	5,925	5,925	5,800
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*2,284*	*2,400*	*3,845*	*3,648*
	Total Medical Establishment ..	1,79,409	1,82,287	1,79,807	1,86,701
	Charged ..	*1,16,301*	*1,16,000*	*1,14,610*	*1,20,296*
	Voted or Authorized ..	63,108	66,287	65,197	66,405

DETAILED ACCOUNT No. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Lady Reading Hospital	**1,65,439**	**1,72,508**	**1,66,877**	**1,72,732**
Other Hospitals and Dispensaries	**2,47,661**	**2,48,772**	**2,54,105**	**2,91,557**
Grants-in-aid to Hospitals and Dispensaries	**75,262**	**77,262**	**85,282**	**77,262**
Total Hospitals and Dispensaries ..	**4,88,362**	**4,98,542**	**5,06,264**	**5,41,551**

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			1—LADY READING HOSPITAL				
Pay of Officers ..	3	3	Assistant Surgeons (Rs. 225—15—450) ..	11,574	13,482	14,797	15,092
			Total Pay of Officers ..	11,574	13,482	14,797	15,092
Pay of Establishment.	5	6	Sub Assistant Surgeons 6 (Rs. 70—4—130), plus special Rs. 20 per mensem each.	49,614	11,569	9,866	10,447
	14	18	Matrons and Nurses 1 (Rs. 350), 2 (Rs. 250), 11 (Rs. 80), 1 (Rs. 46—2—60) and 3 (Rs. 40—2—60).		22,220	18,846	21,504
	25	25	Compounders and Dressers (at rates varying from Rs. 12 to Rs. 50 plus Frontier Allowance Rs. 7-8-0).		10,850	10,615	10,732
	1	3	Clerks 1 (Rs. 75—5—150) and 2 (Rs. 40—2—90).		2,711	2,404	2,436
	32	34	Servants (at rates varying from Rs. 16 to Rs. 60).		8,166	8,557	8,598
			Leave salary ..		400	400	400
			Temporary Establishment ..		3,040	2,457	2,680
			Deduct—Probable savings ..		—710	—1,145	—897
			Total Pay of Establishment ..	49,614	58,246	52,000	55,900

DETAILED ACCOUNT No. 38-B—MEDICAL—HOSPITAL AND DISPENSARIES—continued

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1939-40	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.			Travelling allowance	2,657	2,000	3,000	2,000
			House-rent and other allowances ..	3,776	2,940	2,940	2,940
			Total Allowances and Honoraria ..	6,433	4,940	5,940	4,940
Contingencies ..			Medicines supplied by the Military Department ..		11,000	11,000	11,000
			Cost of medicines		17,500	17,500	17,000
			X-Ray charges		4,000	4,000	9,000
			Diet of patients	56,551	17,000	17,000	16,000
			Other supplies and services		12,000	12,000	12,000
			Cost of vaccine		900	900	800
			Cost of stores purchased from England ..		..	..	..
			Contract Contingencies	21,372	10,544	10,500	10,300
			Other Contingencies	..	21,856	19,000	19,700
			Lump sum provision for improvement ..	19,895	3,820	2,120	1,000
			Contingencies for staffs required for Lady Reading Hospital, Peshawar, in connection with Venereologist.	..	120	120	..
			Deduct—Lump cut for economy ..	..	2,900	..	..
			Total Contingencies ..	97,818	95,840	94,140	96,800
			Total Lady Reading Hospital ..	1,65,439	1,72,508	1,66,877	1,72,732
			2—OTHER HOSPITALS AND DISPENSARIES.				
Pay of Officers ..	14	15	Assistant Surgeons (Rs. 225—15—450) ..	73,801	61,789	61,246	68,078
			Deduct probable savings ..	..	..	..	..
			Total Pay of Officers ..	73,801	61,789	61,246	68,078
Pay of Establishment.	56	60	Female Sub-Assistant Surgeons 8 (Rs. 75—5—175), Sub-Assistant Surgeons 9 (Rs. 150—175) and 1 (Rs. 75—145), 43 (Rs. 70—4—130) plus special pay Rs. 20 per mensem each.		78,915		86,503
	114	119	Compounders and Dressers (at rates varying from Rs. 12 to Rs. 50 plus Frontier Allowance Rs. 7-8-0).		52,944		54,960
	1	1	Matron 1 (Rs. 100)		3,163		6,000
	12	12	Nurses 1 (Rs. 60), 6 (Rs. 40—2—60) and 5 (Rs. 30).				433
	1	1	Clerk 1 (Rs. 75—5—105) ..		..		..
			Appointment of a Dai Assistant Nurse one each at Mansehra, Charsadda and Kulachi Civil Hospitals.		..		..
			Establishment of 6 Rural Dispensaries under charges of Compounders.		..		..
			Appointment of one Dai Assistant Nurse at Civil Hospital, Ziarat Kaka Sahib.		..		..
			Opening of a Female Dispensary at Charsadda.	1,40,041	..	1,48,800	..
			Extra staff required for Dadar Sanatorium		3,677		..
			Appointment of Female Sub-Assistant Surgeon for Girls School, Peshawar.		1,414		..
			Extra Compounder required for the Police Hospital, Hangu.		286		..
			Opening of a Dispensary at Tarnab ..		286		..
			Appointment of a Compounder for Police Lock-up patients at Civil Hospital, Nowshera.		281		..
			Opening of 2 new rural Dispensaries under the charge of Sub-Assistant Surgeon at Thall.		2,838		..
			Appointment of a Female Medical staff at the Civil Hospital, Hangu.		1,375		..
			Appointment of Ward Orderly at Civil Hospital, Topi.		143		..
	43	43	Servants (at rates varying from Rs. 13 to Rs. 14).		6,732		7,104
			Extra staff required for Dadar Sanatorium	..	..	..	**3,630**
			Appointment of an orderly for Rural Dispensary, Kaghan.	..	..	..	**180**
			Deduct—Probable savings ..	..	..	..	—5,000
			Total Pay of Establishment ..	1,40,041	1,52,054	1,48,800	1,53,810

DETAILED ACCOUNT No. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES—concluded

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ..	14,873	14,000	14,000	13,500
	House rent and other allowances ..	4,550	5,397	4,800	4,894
	Fees for conducting *post mortem* and other medico-legal examinations.		1,322	772	772
	Total Allowances and Honoraria ..	19,423	20,719	19,572	19,166
Contingencies ..	Medicines supplied by Military Department ..		20,848	20,748	22,500
	Cost of medicines ..		7,632	7,932	8,400
	Quinine for prophylactic use ..		5,000	496	9,504
	Diet of patients ..		8,790	8,790	8,800
	Other supplies and services ..		7,692	9,892	9,200
	Expenditure from charity boxes ..	45,672	500	500	500
	Cost of vaccine ..		1,590	1,290	1,400
	Subsidising of 5 Medical Practitioners in the villages of the North West Frontier Province to afford medical aid to the rural population.		9,040	6,019	9,000
	Expenditure on leprosy work ..		..	..	..
	Training of Female Compounders ..		..	..	..
	Contract contingencies ..	14,119	10,508	10,508	6,100
	Other contingencies ..	32,202	14.600	16,262	18,700
	Contingencies for Dispensary at Tarnab ..	..	800	800	..
	Contingencies for 2 new Rural Dispensaries at Thall	..	5,628	5,628	..
	Cost of X-Ray plant etc. required for Civil Hospital, Kohat.	..	..	..	**11,349**
	Contingencies for the T. B. Sanatorium at Dadar ..	..	578	578	..
	Contingencies for Dadar Sanatorium ..	..	..	..	**8,154**
	Deduct—Lump cut for economy ..	..	..	..	..
	Total Contingencies ..	91,993	93,206	89,443	1,13,607
Charges paid to other Governments, Departments, etc.	Charges paid to the Punjab Government for examination of medico legal cases at the Chemical Laboratory, Lahore.	..	..	9,600	9,500
	Contribution to Central Government for the treatment of T. B. patients in the Civil Hospital, Jamrud.	..	..	..	**1,500**
	Total charges paid to other Governments, Departments.	..	..	9,600	11,000
	Total Other Hospitals and Dispensaries ..	3,25,258	3,27,768	3,28,661	3,65,661
	Deduct amount recoverable from Local Bodies ..	77,597	78,996	74,556	74,104
	Net other Hospitals and Dispensaries ..	2,47,661	2,48,772	2,54,105	2,91,557
Grants-in-aid to Hospitals and Dispensaries.	3—GRANTS-IN-AID TO HOSPITALS AND DISPENSARIES				
	Grants to Hospitals and Dispensaries ..	75,262	77,162	85,182	77,262
	Recurring grant-in-aid for the Haripur Municipal Committee.		..	..	..
	Grant-in-aid to Cantonment Board, Risalpur, for Treatment of Civil employees in the Cantonment General Hospital, Risalpur.	..	100	100	..
	Total Grants-in-aid to Hospitals and Dispensaries ..	75,262	77,262	85,282	77,262

DETAILED ACCOUNT No. 38-C—MEDICAL—GRANTS FOR MEDICAL PURPOSES

Grants for Medical Purposes.	Grants-in-aid to Countess of Dufferin's Fund toward the Lady Doctor employed as Inspecting Officer of Women's Hospitals, North-West Frontier Province.	..	9,240	9,240	9,240

DETAILED ACCOUNT No. 38-D—MEDICAL—MEDICAL SCHOOLS AND COLLEGES

Medical Schools and Colleges.	Scholarships ..	5,588	6,451	6,276	6,502
	Share of the cost of the King Edward Medical College, Lahore, and Medical School, Amritsar, paid to the Punjab Government.	28,844	30,050	29,075	30,550
	Grant-in-aid to the Women's Christian Medical College, Ludhiana, for training North-West Frontier Province students.	4,870	5,163	4,996	4,413
	Total Medical Schools and Colleges ..	39,302	41,664	40,347	41,465

Detailed Account No. 38-E—MEDICAL—Mental Hospital

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Assistant Surgeon 1 at Rs. 225—15—285/15—360/15—450.		2,101	1,961	2,426
Pay of Establishment.	25	25	One Compounder at Rs 30 plus Frontier allowance of Rs. 7-8-0 and Mental Hospital allowance of Rs. 3 per mensem, less 15 per cent. cut, one Store Clerk at Rs. 40—2—90, less 15 per cent. cut, one Clerk at Rs. 50 per mensem, less 15 per cent. cut, four female attendants at Rs. 21 per mensem each and 18 male attendants at Rs. 25 per mensem each.	5,905	4,844	5,904	7,955
			Appointment of five attendants for Mental patients in the Mental Ward of the Peshawar Central Jail at Rs. 25 per mensem each		1,500	1,500	
			Extra staff required for the Frontier Mental Hospital, Peshawar.		1,595	1,595	
			Appointment of 8 extra male attendants and increase in pay of female attendants in the Mental Hospital, Peshawar.	..	..	..	**2,576**
			Total Pay of Establishment ..	5,905	7,939	8,999	10,531
Allowances and Honoraria.			Travelling allowance	214	170	170	170
			House-rent and other allowances for Mental Ward Staff.		120	992	1,500
			Allowances for extra staff required for Frontier Mental Hospital, Peshawar.		605	605	
			House rent allowances for extra male attendants ..	..	..	..	**480**
			Total Allowances and Honoraria ..	214	895	1,767	2,150
Contingencies ..			Diet of patients	32,371	28,125	21,000	21,000
			Cost of medicines		1,000	2,000	1,900
			Other supplies and Services		8,850	4,850	7,600
			Contract Contingencies	1,007	600	300	500
			Other Contingencies	..	6,865	7,044	6,800
			Deduct—Lump cut for economy ..		..	..	..
			Total Contingencies ..	33,378	45,440	35,194	37,800
Charges paid to other Governments, Departments, etc.			Maintenance charges of North-West Frontier Province Lunatics paid to other Governments, Departments, etc.	12,390	11,340	11,405	12,096
Donations for charitable purposes.			Maintenance of indigent and insane persons and other charges.	934	1,145	985	985
			Total Mental Hospital ..	52,821	68,860	60,311	65,988

Detailed Account No. 38-F—MEDICAL—Charges in England

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
	Charges in England.				
	High Commissioner.				
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay. *Charged* ..	*2,520*	..	..	..
	Voted or Authorized	..	..	2,800	..
	Total Leave Salaries and Deputation Pay ..	2,520	..	2,800	..
	Charged ..	*2,520*	..	..	..
	Voted or Authorized ..	..	..	2,800	..
Sterling Overseas Pay.	Sterling overseas pay (*Charged*)	*13,503*	*15,760*	*16,400*	*16,560*
	Other charges—Publications (Voted or Authorized) ..	..	80	240	..
	Total High Commissioner ..	16,023	15,840	19,440	16,560
	Charged ..	*16,023*	*15,760*	*16,400*	*16,560*
	Voted or Authorized ..	..	80	3,040	..
	Total Charges in England ..	16,023	15,840	19,440	16,560
	Charged ..	*16,023*	*15,760*	*16,400*	*16,560*
	Voted or Authorized ..	..	80	3,040	..

PUBLIC HEALTH

Voted or Authorized Rs. 1,58,000 ; *Charged Rs. 31,000*

Total Rs. 1,89,000.

MAJOR HEAD . 39—PUBLIC HEALTH

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Public Health Establishment .. *Charged* ..	**39-A**	*24,059*	*24,800*	*25,262*	*25,831*
Voted or authorized ..		**85,894**	**97,512**	**91,769**	**94,849**
Grants-in-aid for Public Health purposes ..	**39-B**	**30,545**	**35,300**	**21,490**	**61,457**
Expenses in connection with epidemic diseases ..	**39-C**	**13,450**	**18,419**	**17,600**	**15,063**
Pasteur institutes ..	..	..	..	..	..
Charges in England .. *Charged* ..	**39-D**	*4,800*	*4,800*	*4,800*	*4,800*
Voted or authorized ..		..	..	..	..
Loss or gain by exchange .. *Charged* ..	..	..	*19*	..	..
Voted or authorized ..	..	..	..	..	..
For rounding .. *Charged* ..	..	..	*+400*	*—62*	*+369*
Voted or authorized ..	..	..	**—231**	**+141**	**—369**
Total 39—Public Health ..	..	**1,58,767**	**1,81,000**	**1,61,000**	**2,02,000**
Charged ..	..	*28,878*	*30,000*	*30,000*	*31,000*
Voted or authorized ..	..	**1,29,889**	**1,51,000**	**1,31,000**	**1,71,000**

DETAILED ACCOUNT No. 39-A—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	*Assistant Director of Public Health (Rs. 1,500—1,800 and special pay Rs. 250) (Charged).*	*21,719*	*22,200*	*22,200*	*22,919*
	1	1	Health Officer, Peshawar (Rs. 600—30—900)	10,426	4,066	4,066	4,306
	1	1	Assistant Surgeon in charge, Provincial Laboratory (Rs. 300—15—450) plus special pay Rs 100 per mensem.		6,600	5,741	3,341
			Leave salary	..	..	..	..
			Total Pay of Officers ..	32,145	32,866	32,007	30,566
			Charged ..	*21,719*	*22,200*	*22,200*	*22,919*
			Voted or authorized ..	10,426	10,666	9,807	7,647
Pay of Establishment.	6	6	Superintendents of Vaccination—6 (Rs. 40—4—60/5—90) and sanitation allowances 1 (at Rs 25 for six months).		4,673	4,673	4,864
	1	1	Vaccinator (Rs. 18—1—23/24—2—40 and special pay at Rs. 5 per mensem).		540	540	540
	3	3	Laboratory establishment 2 (at Rs. 40—2—80/2—90 and 1 (at Rs. 14 per mensem).		1,762		1,810
	4	4	Establishment for the medical inspection of school children (Sub-Assistant Surgeons at Rs. 70—4—130 and special pay at Rs. 50 and Frontier Allowance at Rs. 20 per mensem each) and special pay at Rs. 10 per mensem to the Head Clerk to the Assistant Director of Public Health and special pay of Rs. 30 each to two persons.		8,912		8,146
	3	3	Clerks 1 (at Rs. 100—6—160/8—200) and 2 (at Rs. 40—2—80/2—90).		3,532		3,619
	5	5	Servants 1 (at Rs. 20—½—25), 1 (at Rs 18) and 3 (at Rs. 14 per mensem each).		996	33,210	996
	10	10	Establishment for Travelling Dispensary for the Hazara and Peshawar Districts.		5,641		6,395
			One Driver and one cleaner for Sentinal Watering Wagon, Peshawar.	37,722	660		660
			Entertainment of the following staff in connection with the opening of Child Welfare Centres at Peshawar and Dera Ismail Khan :—				
	2	2	Health Workers 1 (Rs. 250—10—300), 1 (Rs. 200—10—250).		6,920		7,520
	2	2	Assistant Health Visitors at Rs. 90 per mensem each.				
	3	3	Dais at Rs. 20 per mensem each ..		4,632		4,632
			Health Officer Mardan and Medical Officer of Health of Peshawar City in the grade of Rs. 70—4—130 plus Frontier Allowance Rs. 20 per mensem each and 2 special pay at Rs. 45.		3,300	2,627	3,750
	2	2	T. B. Officers in the North-West Frontier Province (Rs. 150—10—200).		500	500	500
			Leave salary				
			Deduct—probable savings ..		—500	—500	—1,000
			Total Pay of Establishment ..	37,722	41,568	41,050	42,432

DETAILED ACCOUNT NO. 39-A—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—concluded

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance { *Charged* ..	*1,740*	*2,000*	*2,000*	*2,000*
	Travelling allowance { Voted or Authorised ..	4,816	6,230	6,000	5,312
	Other allowances (Voted or Authorised) ..	1,116	1,051	1,239	1,296
	.. Total Allowance and Honoraria ..	7,672	9,281	9,239	8,608
	Charged ..	*1,740*	*2,000*	*2,000*	*2,000*
	Voted or Authorised ..	5,932	7,281	7,239	6,608
Contingencies ..	Other Supplies and Services and Subsidising of 10 Dais.	4,030	13,000	13,000	12,000
	Supplies and Services and other contingencies in connection with rural uplift in North-West Frontier Province. Cost of Medicine for Travelling Dispepsary, Hazara. Cost of Medicine for Travelling Dispensary, Peshawar	2,830	4,550	4,550	3,250
	Contract contingencies	4,387	3,166	2,000	1,750
	Other contingencies	18,459	3,400	4,500	3,900
	Contingencies for Child Welfare Centres ..	..	8,112	6,928	6,200
	Other contingencies for subsidizing of 6 more trained Dais in rural areas.	..	..	..	**1,650**
	Deduct—Lump cut for economy ..	..	4,300	—4,300	..
	Total Contingencies ..	29,706	27,928	26,678	28,750
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*600*	*600*	*1,062*	*912*
Miscellaneous ..	Expenditure on Rural Sanitation met from the Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas.	8,089	13,047	9,973	12,390
	Total Public Health Establishment ..	1,15,934	1,25,290	1,20,009	1,23,658
	Charged ..	*24,059*	*24,800*	*25,262*	*25,831*
	Voted or Authorised ..	91,875	1,00,490	94,747	97,827
	Deduct—Amount recoverable from Local Bodies (Voted or Authorisd).	5,981	2,978	2,978	2,978
	Net Total of Public Health Establishment ..	1,09,953	1,22,312	1,17,031	1,20,680
	Charged ..	*24,059*	*24,800*	*25,262*	*25,831*
	Voted or Authorised ..	85,894	97,512	91,769	94,849

DETAILED ACCOUNT NO. 39-B—PUBLIC HEALTH—GRANTS-IN-AID FOR PUBLIC HEALTH PURPOSES

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Grants-in aid for Public Health Purposes.	Grants-in-aid for Public Health Purposes ..	30,545	15,300	20,854	20,854
	Grants-in-aid for the supply of drinking water to the inhabitants of certain dry areas of the Province.		20,000	636	40,603
	Total Grants-in-aid for Public Health Purposes..	30,545	35,300	21,490	61,457

DETAILED ACCOUNT NO. 39-C—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	..	..	Temporary appointment of an Assistant Surgeon (300—15—450).	2,950	3,425	2,606	..
			Total Pay of Officers ..	2,950	3,425	2,606	..
Pay of Establishment.	1	1	Sub-Assistant Surgeon (Rs. 70—4—130) and Frontier allowance Rs. 20 plus Epidemic duty allowance Re. 0-12-0 per diem).		1,354	1,354	1,354
	1	1	Compounder (Rs. 30 plus Frontier allowance Rs. 7-8-0 per mensem plus Epidemic duty allowance Re. 0-4-0 per diem).	1,056	1,440	1,440	1,859
			Temporary establishment ..		..	..	..
			Total Pay of Establishment ..	1,056	2,794	2,794	3,213
Allowances and Honoraria..			Travelling allowance	242	450	450	450
			Other allowance	..	..	..	..
			Total Allowances and Honoraria ..	242	450	450	450
Contingencies ..			Purchase of quinine		5,000	5,00	4,800
			Medicines, medical and inoculation equipment ..		5,250	5,250	4,900
			Contingencies	9,162	..	..	..
			Countersigned Contingencies		576	576	500
			Contract Contingencies		724	724	700
			Deduct—Lump cut for economy ..		300	—300	..
			Total Contingencies ..	9,162	11,250	11,250	10,900
Grants-in-aid to District Boards and Municipalities.			Grants-in-aid to District Boards and Municipalities	40	1,000	1,000	500
			Deduct—Lump cut for economy ..	..	500	500	..
			Total Expenses in connection with Epidemic Diseases.	13,450	18,419	17,600	15,063

DETAILED ACCOUNT NO. 39-D—PUBLIC HEALTH—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND,				
	High Commissioner.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay (*Charged*) ..	..	..	..	..
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ..	*4,800*	*4,800*	*4,800*	*4,800*
	Total High Commissioner ..	4,800	4,800	4,800	4,800
	Charged ..	*4,800*	*4,800*	*4,800*	*4,800*
	Other Charges (*Charged*) ..	..	..	..	..
	Total Charges in England ..	4,800	4,800	4,800	4,800
	Charged ..	*4,800*	*4,800*	*4,800*	*4,800*

Grant No. 18

AGRICULTURE

Voted or authorised Rs. 2,81,000

Total Rs. 2,81,000

MAJOR HEAD : 40—AGRICULTURE

Head of Department—Agricultural Officer, North-West Frontier Province

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Direction Voted or authorised	40-A	25,450	24,182	23,989	24,180
Superintendence	40-B	19,070	20,167	20,047	20,404
Experimental Farms Voted or authorised ..	40-C	79,331	98,173	71,841	85,119
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.	40-D (1)	79,886	31,660	29,840	26,370
Seed Distribution Scheme	40-D (2)	..	54,277	54,210	54,433
Agricultural Experiments and Research—Sugarcane Research.	40-E (1)	5,438	21,850	21,450	33,382
Horticulturist	40-E (2)	4,938	6,447	6,477	6,812
Agricultural Education	40-F	13,143	20,402	21,117	20,697
Scheme for the improvement of Agricultural marketing in India.	40-G	10,721	12,309	10,000	10,000
Charges in England Voted or authorised ..	40-H	2,700	1,520	1,240	..
Loss or gain by exchange Voted or authorised ..	..	10	..	..	..
Rounding Voted or authorised	..	..	+13	—211	—397
Total 40—Agriculture ..	..	2,40,687	2,91,000	2,60,000	2,81,000
Voted or authorised ..	..	2,40,687	2,91,000	2,60,000	2,81,000

DETAILED ACCOUNT NO. 40-A—AGRICULTURE—AGRICULTURAL DEPARTMENT—DIRECTION

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	..	..	Director of Agriculture and Allied Departments (*Charged*).	..	..	..	..
	1	1	Agricultural Officer ..	6,776	6,848	6,848	7,148
			Deduct on account of emergency cut in pay (*Charged*).		..	..	..
			Officer on special duty (*Charged*) ..		..	..	..
			Personal Assistant ..		..	..	..
			Leave salary		500	..	500
			Total Pay of Officers — Charged ..	..	..	..	..
			Total Pay of Officers — Voted or authorised	6,776	7,348	6,848	7,648
Pay of Establishment.	12	12	Clerks 2 (Rs. 105—10—255), 1 (Rs. 200—20—500), 3 (Rs. 65—5—130), 6 (Rs. 40—3—90) Retention of post of propaganda clerk for one year 1938-39, on Rs. 40 per mensem fixed pay.	8,604	6,166	5,620	5,864
	6	6	Servants 1 (Rs. 20—1—25) and 5 (Rs. 14)				
			Continuance of temporary staff of the office of Head of Department for Agriculture, etc., for another year.	..	..	..	..
			Leave salary	..	500	285	500
			Total Pay of Establishment ..	8,604	6,666	5,905	6,364

DETAILED ACCOUNT No. 40-A—AGRICULTURE—AGRICULTURAL DEPARTMENT—DIRECTION—concluded

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance .. { *Charged* ..	..	..	..	..
	Voted or Authorized ..	3,000	3,000	4,000	4,000
	Other allowances	457	168	168	168
	Total Allowances and Honoraria ..	3,457	3,168	4,168	4,168
	Charged ..	..	..	..	..
	Voted or Authorized ..	3,587	3,168	4,168	4,168
Contingencies ..	Contract Contingencies	..	5,550	..	..
	Contingencies	6,483	1,450	7,000	6,000
	Total Contingencies ..	6,483	7,000	7,000	6,000
Grants-in-aid, Contributions, etc.	Contribution for passages of officers transferred to or from other Governments, Departments, etc.	..	..	68	..
	Total Grants-in-aid, Contributions, etc. ..	..	..	68	..
Establishment Charges payable to other Governments, Departments, etc.	Establishment charges payable to other Governments, Departments, etc.	..	..	..	..
	Total Establishment charges payable to other Governments, Departments etc.	..	..	..	..
	Total Agricultural Department—Direction ..	25,450	24,182	23,989	24,180
	Charged ..	..	..	..	..
	Voted or authorized ..	25,450	24,182	23,989	24,180

DETAILED ACCOUNT No. 40-B—AGRICULTURE—SUPERINTENDENCE

Primary units of appropriation	Number 1940-41	Number 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	2	2	Extra Assistant Directors of Agriculture (Rs. 200—25—750).	7,468	8,073	7,873	8,632
			Leave salary	..	450	200	450
			Probable Sayings	..	..	..	—500
			Total Pay of Officers ..	7 468	8,523	8,073	8,582
Pay of Establishment.	10	10	Clerks 2 (Rs. 50—4—110), 1 (Rs. 70—5—125) 6 (Rs. 35—2—75).	} 5,827	} 5,744	5,744	6,622
	8	8	Servants (at rates varying from Rs. 13 to Rs. 50).				
			Leave salary	..	300	300	300
			Probable savings	..	..	..	—500
			Total Pay of Establishment ..	5,827	6,044	6,044	6,422
Allowances and Honoraria.			Travelling allowance ..	3,217	2,800	2,800	2,800
			Other allowances	..	..	..	200
			Total Allowances and Honoraria ..	3,217	2,800	2,800	3,000
Contingencies ..			Contract Contingencies	..	1,008	1,008	823
			Other Contingencies	2,558	1,792	1,922	1,577
			Total Contingencies ..	2,558	2,800	2,930	2,400
			Total Superintendence ..	19,070	20,167	20,047	20,404

DETAILED ACCOUNT No. 40-C—AGRICULTURE—EXPERIMENTAL FARMS

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment	11	11	Supervisor and Agricultural Assistants 3 (Rs. 100—10—300) and 8 (Rs. 70—4—180).				
	5	5	Clerks 2 (Rs. 50—4—110), 1 (Rs. 40—2—90), 2 (Rs. 35—2—75).				
	6	6	Servants (at rates varying from Rs. 13 to Rs. 50).	16,371	17,931	17,931	18,257
			Temporary Establishment for marketing of Tarnab Fruits.				
			Appointment of two peons from the 1st April 1938.				
			Leave salary	..	..	..	600
			Opening of a Seed Farm at D. I. Khan	..	..	..	**1,133**
			Appointment of a Priced Store Ledger Clerk in grade Rs. 40—2—90 and a Peon at Rs. 14 p. m.	..	..	..	**528**
			Total Pay of Establishment ..	16,371	17,931	17,931	20,518
Allowances and Honoraria.			Travelling allowance	1,378	1,100	1,100	1,100
			Other allowances	251	336	504	504
			Travelling Allowance to Establishment for the Seed Farm at D. I. Khan.	..	..	..	**100**
			Total Allowances and Honoraria ..	1,629	1,436	1,604	1,704
Contingencies ..			Contract Contingencies	..	6,152	220	220
			Purchase of pure seed for distribution to Zamindars		..		
			Contingencies for marketing of fruit ..		..		
			Contingencies for preservation of fruit ..		..		
			Manufacture of bone-meal manure ..		..		
			Scholarships and stipends	55,969	..		
			Honoraria to Professors of the Islamia College for supervision work.		..		
			Growing crops to feed the live-stock and selling the produce in the form of milk, butter, ghee, flesh, etc.		..		
			Contingencies for distribution of seed ..		42,748	44,780	42,000
			Other contingencies		..	..	..
			Purchase of a Dehydrator		10,500	..	10,500
			Contingencies of a Seed Farm at D. I. Khan		..	..	**1,650**
			Fruit Marketing Scheme..		12,100	..	..
			Increase of Fruit Preservation Activities ..		3,000	3,000	2,780
			Deduct—Lump cut for economy ..		—1,000	—1,000	..
			Total Contingencies ..	55,969	73,500	47,000	57,150
Other Charges ..			Fruit Cultivation Scheme met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas—				
			One Agricultural Assistant (Rs. 60) and two (Rs. 20 each).	1,188	1,238	1,238	1,477
			Total Pay of Establishment ..	1,188	1,238	1,238	1,477
			Travelling Allowance	602	600	600	600
			Total Allowances and Honoraria ..	602	600	600	600
			Contract Contingencies	..	842	842	842
			Contingencies	3,572	2,626	2,626	2,828
			Total Fruit Cultivation Scheme ..	5,362	5,306	5,306	5,747
			Total Experimental Farms ..	79,331	98,173	71,841	85,119
			Charged ..	..	..	..	..
			Voted or Authorized ..	79,331	98,173	71,841	85,119

DETAILED ACCOUNT NO. 40-D (1)—AGRICULTURE—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	18	18	Agricultural Assistants and Kamdars, 3 (Rs. 100—10—300) and 3 (Rs. 70—4—180), 14 (at rates varying from Rs. 13—50).	17,712	13,555	13,555	14,443
			Leave salary		840	840	840
			Probable savings ..		..	..	—283
			Total Pay of Establishment	17,712	14,395	14,395	15,000
Allowances and Honoraria.			Travelling allowance	5,426	5,000	5,000	5,000
			Travelling allowance for conversion of the posts of 6 temporary Kamdars on permanent basis.	..	..	..	..
			Total Allowances and Honoraria ..	5,426	5,000	5,000	5,000
Contingencies ..			Contract Contingencies	..	4,064	1,457	957
			Other Contingencies				
			Provision of funds for prizes and other contingent charges at the Agricultural Exhibitions in the Northern Circle.	51,296	3,046	5,653	3,043
			Demonstration of Fruit Preservation in villages ..	.. ..	..	..	..
			Deduct—Probable savings ..		..	..	..
			Total Contingencies ..	51,296	7,110	7,110	4,000
Establishment charges payable to other Governments, Departments, etc.			Establishment charges payable to other Governments, Departments, etc.	..	300	300	300
Other charges ..			Demonstration Plots Scheme met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas.	5,452	4,855	3,035	2,070
			Total Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.	79,886	31,660	29,840	26,370

DETAILED ACCOUNT NO. 40-D (2)—AGRICULTURE—AGRICULTURAL DEMONSTRATION AND PROPAGANDA—SEED DISTRIBUTION

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Appointment of 2 Agricultural Assistants (Rs. 70—4—180 less 15 per cent. cut), 2 Accountants (Rs. 35—2—75) and 2 Peons (Rs. 14).	..	3,467	3,334	3,401
	Leave Salary	..	..	..	150
	Total Pay of Establishment ..	..	3,467	3,334	3,551
Allowances and Honoraria.	Travelling allowance	..	810	810	810
	Other allowances	..	..	66	72
	Total Allowances and Honoraria ..	..	810	876	882
Contingencies ..	Cost of seed	..	..	..	..
	Other Contingencies	..	50,000	50,000	50,000
	Deduct—Lump cut for economy ..	..	..	..	..
	Total Contingencies ..	—	50,000	50,000	50,000
	Total Seed Distribution Scheme ..	..	54,277	54,210	54,433

DETAILED ACCOUNT No. 40-E (1)—AGRICULTURE—AGRICULTURAL EXPERIMENTS AND RESEARCH—SUGARCANE RESEARCH SCHEME

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			SUGARCANE RESEARCH SCHEME				
Pay of Officers ..	1	1	Sugarcane Specialist (Rs. 250—25—350) ..	583	3,000	3,000	3,350
			Total Pay of Officers ..	583	3,000	3,000	3,350
Pay of Establishment.	1	1	Chemical Assistant (Rs. 180—10—200) ..				
	1	1	Agricultural Assistant (Rs.70—4—180) ..				
	1	1	Clerk (Rs. 40—3—90) ..	575	3,770	3,770	4,416
	2	2	Kamdars (Rs. 20—1—30) ..				
	1	1	Peon (Rs. 14)				
			Probable Savings	..	..	..	—500
			Total Pay of Establishment ..	575	3,770	3,770	3,916
Allowances and Honoraria.			Travelling allowance	311	1,000	600	600
			Other allowances		80	80	80
			Total Allowances and Honoraria ..	311	1,080	680	680
Contingencies ..			Contingencies	..	14,000	14,000	14,000
			Deduct—Probable Savings	3,969	..	..	..
			Total Contingencies ..	3,969	14,000	14,000	14,000
			Total Sugarcane Research Scheme ..	5,438	21,850	21,450	21,946
			Scheme of Research Work on Fruit and Vegetable Drying met out of the grant from the Imperial Council of Agricultural Research—				
Pay of Officers ..	..	1	**Fruit Preservation Expert in scale Rs. 250—25—500 less 15 per cent. cut**	..	..	..	**2,400**
			Total Pay of Officers ..	..	..	..	**2,400**
Pay of Establishment.	..	1	**Biochemist in scale Rs. 100—10—300 less 15 per cent. cut.**				
	..	1	**Laboratory Assistant in scale Rs. 20—1—30/2—50.**	..	..	..	**1,608**
	..	1	**Peon at Rs. 14 per mensem** ..				
			Leave salary	..	..	..	**520**
			Total Pay of Establishment ..	..	..	..	**2,128**
Allowances and Honoraria.			**Travelling allowance**	..	..	..	**500**
			Total Allowances and Honoraria ..	..	..	..	**500**
Contingencies ..			**Contingencies**	..	..	..	**1,000**
			Total Contingencies ..	..	..	..	**1,000**
			Total Scheme of Research Work on Fruit and Vegetable Drying.	..	..	..	**6,028**
			Scheme for experiments and demonstration on Mixed Farming in North-West Frontier Province met out of the grant from the Imperial Council of Agricultural Research—				
Pay of Establishment.	..	4	**Agricultural Assistants in scale Rs. 70—4—180 less 15 per cent. cut.**				
	..	8	**Kamdars in scale Rs. 20—1—30 less 15 per cent. cut.**	..	..	..	**4,512**
			Total Pay of Establishment ..	..	..	..	**4,512**
Contingencies ..			**Contingencies**	..	..	..	**896**
			Total Contingencies ..	..	..	..	**896**
			Total of Scheme for Experiments and Demonstration on Mixed Framing in North-West Frontier Province.	..	..	..	**5,408**
			Total Agricultural Experiments and Research ..	5,438	21,850	21,450	33,382

DETAILED ACCOUNT No. 40-E (2)—AGRICULTURE—HORTICULTURIST

Primary units of appropriation	Number 1940-41	Number 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	..	1	Horticulturist	4,069	4,010	4,010	4,310
			Total Pay of Officers ..	4,069	4,010	4,010	4,310
Pay of Establishment.	..	..	Clerks, 1 (Rs. 35—2—75), 2 Data Collectors at Rs. 22 each, 1 servant (Rs. 14).	102	1,116	1,116	1,149
			Total Pay of Establishment ..	102	1,116	1,116	1,149
Allowances and Honoraria.			Travelling allowance	458	500	500	500
			Other allowances	..	80	80	80
			Total Allowances and Hororaria ..	458	580	580	580
Contingencies ..			Contingencies	309	300	300	300
			Total Contingencies ..	309	300	300	300
..			Grants-in-aid, Contribution, etc. ..	..	441	441	473
			Total Horticulturist ..	4,938	6,447	6,447	6,812

DETAILED ACCOUNT No. 40-F—AGRICULTURE—AGRICULTURAL EDUCATION

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			AGRICULTURAL EDUCATION.				
Pay of Officers ..	1	1	Economic Botanist ..	..	..	1,650	2,850
			Total Pay of Officers ..	..	..	1,650	2,850
Pay of Establishment.	6	6	Agricultural Assistants 1 (Rs. 100—10—300) and 2 (Rs. 70—4—180) and Laboratory Attendants 2 (Rs. 20) each and Fieldman 1 (Rs. 35—2—75).	3,714	5,226	4,861	4,617
			Appointment of a Librarian and Diarist in the grade Rs. 40—2—60 less 15 per cent. cut.	..	374	374	..
			Leave salary	..	..	..	230
			Total Pay of Establishment ..	3,714	5,226	5,235	4,847
Allowances and Honoraria.			Travelling allowance	1,342	1,000	1,000	1,000
Contingencies ..			Scholarships and stipends	8,087 (for this and the following five items)	1,296	1,296 (for this and the following four items)	1,296
			Contingencies for entomologicial and mycological work				
			Stipends for teaching Agriculture in Vernacular ..		..		
			Grant of Honoraria to certain Professors of the Islamia College for supervision work.		..		
			Payment to Islamia College for use of chemicals and laboratories for soil analysis work.		..		
			Contract Contingencies	..	300	..	..
			Other Contingencies	..	12,580	11,936	10,804
			Total Contingencies ..	8,087	14,176	13,232	12,000
			Total Agricultural Education ..	13,143	20,402	21,117	20,697

DETAILED ACCOUNT NO. 40-G—AGRICULTURE—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs	Rs.	Rs.	Rs.
			SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.				
Pay of Officers ..	1	1	Marketing Officer (Rs. 200—25—750) ..	2,817	5,022	4,231	3,113
			Total Pay of Officers ..	2,817	5,022	4,231	3,113
Pay of Establishment.	1	1	Assistant Marketing Officer (Rs. 170—15—245).				
	2	2	Clerks (Rs. 40—3—90) ..	5,382	4,911	3,775	4,113
			Servants (Rs. 14)				
	3	3	Temporary Establishment ..				
			Leave Salary	..	..	..	400
			Total Pay of Establishment ..	5,382	4,911	3,775	4,513
Allowances and Honoraria.			Travelling allowance	1,354	1,200	1,200	1,200
			Other allowances	156	156	156	156
			Total Allowances and Honoraria ..	1,510	1,356	1,356	1,356
Contingencies ..			Contract Contingencies	..	590	590	590
			Other Contingencies	1,012	430	430	428
			Gross total ..	10,721	12,309	1,020	1,018
			Deduct—Amount transferred from the deposit account of the grant made by the Imperial Council of Agricultural Research.	..	..	..	..
			Deduct—Probable Savings	..	..	—382	..
			Net total ..	10,721	12,309	10,000	10,000

DETAILED ACCOUNT NO. 40-H—AGRICULTURE—CHARGES IN ENGLAND.

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay Voted or Authorized.	2,700	1,520	1,000	..
	Total Leave Salaries and Deputation Pay ..	2,700	1,520	1,000	..
	Voted or Authorized ..	2,700	1,520	1,000	..
Sterling Overseas Pay	Sterling Overseas Pay (*Charged*) ..	..	..	..	..
	Other Charges—Travelling Allowance ..	..	..	240	..
	Total Charges in England ..	2,700	1,520	1,240	..
	Voted or Authorized ..	2,700	1,520	1,240	..

Grant No. 19

VETERINARY

Voted or Authorised Rs. 1,90,000

Total Rs. 1,90,000

MAJOR HEAD :—VETERINARY

Head of Department :—Superintendent, Civil Veterinary Department, North-West Frontier Province

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Superintendence	**41 (1)**	**21,773**	**23,868**	**23,061**	**25,809**
Veterinary Education and Research ..	**41 (2)**	**14,333**	**16,665**	**14,500**	**13,845**
Subordinate Establishment	**41 (3)**	**62,571**	**67,846**	**63,884**	**65,867**
Hospitals and Dispensaries	**41 (4)**	**23,325**	**24,337**	**24,337**	**24,455**
Breeding Operations	**41 (5)**	**20,712**	**23,460**	**24,660**	**43,302**
Prizes	**41 (6)**	**2,000**	**3,500**	**3,500**	**3,500**
Other Charges	**41 (7)**	**8,574**	**15,031**	**9,463**	**9,741**
Other Charges	**41 (7-a)**	..	..	**2,385**	**3,775**
Expenditure in England	**41 (8)**	..	**160**	**80**	..
Loss or gain by Exchange	..	..	..	..	..
Rounding	..	..	**+133**	**+130**	**—294**
Total Veterinary ..	..	**1,53,288**	**1,75,000**	**1,66,000**	**1,90,000**

DETAILED ACCOUNT NO. 41-(1)—VETERINARY—SUPERINTENDENCE

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			SUPERINTENDENCE				
Pay of Officers ..	1	1	Superintendent (Rs. 300—40—1,000 plus special pay Rs. 50).	8,359	9,045	9,045	9,525
			Deputy Superintendent (Rs. 200—25—750)		..	..	2,200
			Total Pay of Officers ..	8,359	9,045	9,045	11,725
Pay of Establishment.	8	9	Clerks 1 (Rs. 70—5—125 plus special pay Rs. 30), 3 (Rs. 40—2—90), 3 (Rs. 35—2—75) and 1 (Rs. 30—1½—60/2—70).	6,508	5,971	5,971	6,099
	7	7	Servants 1 (Rs. 20), 4 (Rs. 14) and 2 (Rs. 13).		1,236	1,236	1,080
			Temporary Establishment ..		..	..	..
			Leave salary		400	400	400
			Probable savings		..	—807	—579
			Total Pay of Establishment ..	6,508	7,607	6,800	7,000
Allowances and Honoraria.			Compensatory allowance of Superintendent, Civil Veterinary Department.	100	..	..	..
			Travelling allowance	3,100	3,600	3,600	3,600
			Other allowances	526	516	516	564
			Total Allowances and Honoraria ..	3,726	4,116	4,116	4,164
Contingencies ..			Contract Contingencies	..	1,500	..	..
			Other Contingencies	3,180	1,600	3,100	2,920
			Total Contingencies ..	3,180	3,100	3,100	2,920
			Losses	..	..	..	..
			Total Superintendence (Voted) ..	21,773	23,868	23,061	25,809

DETAILED ACCOUNT No. 41-(2)—VETERINARY—VETERINARY EDUCATION AND RESEARCH

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
	VETERINARY EDUCATION AND RESEARCH.				
Contingencies ..	Scholarships .. .. Grant of new scholarships at Rs. 30 per mensem each tenable for four years with effect from the 1st September 1938.	9,833	9,165	8,000	4,345
Establishment Charges paid to other Governments.	Contributions paid to other Governments for the cost of training North-West Frontier Province students.	4,500	7,500	6,500	9,500
	Total Veterinary Education and Research ..	14,333	16,665	14,500	13,845

DETAILED ACCOUNT No. 41-(3)—VETERINARY—SUBORDINATE ESTABLISHMENT

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			SUBORDINATE ESTABLISHMENT.				
Pay of Establishment.	14	14	Veterinary Assistant Surgeons (Rs. 100—10—300).	47,406	21,392	20,000	22,611
	41	41	Veterinary Assistants—4 (Rs. 90), 13 (Rs. 75) and 11 (Rs. 60) and 12 Veterinary Stock Assistants.		29,021	27,162	29,159
	2	2	Veterinary Inspectors (Rs. 120—5—170) ..		3,109	2,734	3,229
	6	6	Servants (Rs. 13 and Rs. 14) ..		940	604	996
			Leave Salary		500	500	500
			Deduct—Probable Savings ..		..	..	—3,000
			Appointment of 6 temporary Stock Assistants (Rs. 25—1—35/2—55).		..	..	..
			Total Pay of Establishment ..	47,406	54,962	51,000	53,495
Allowances and Honoraria.			Travelling allowance	8,357	7,500	7,500	7,500
			Other allowances	790	884	884	912
			Total Allowances and Honoraria ..	9,147	8,384	8,384	8,412
Contingencies ..			Contract Contingencies	..	2,600	2,600	2,450
			Other Contingencies	..	..	..	..
			Cost of Sera and Vaccine	596	6,000	6,000	5,640
			Cost of other medicines	9,454			
			Compensation for animals destroyed on account of glanders.	..	400	400	370
			Drying of blood collected from slaughter-houses for sale of manure.	..	..	..	..
			Deduct—Lump cut for economy ..	..	..	..	..
			Total Contingencies ..	10,030	9,000	9,000	8,460
Charges recoverable from other Governments, Departments, etc.			Deduct—Recoveries from Local Bodies on account of cost of Veterinary Assistants lent to them.	—4,012	—4,500	—4,500	—4,500
			Total Subordinate Establishment ..	62,571	67,846	63,884	65,867

DETAILED ACCOUNT No. 41-(4)—VETERINARY—HOSPITALS AND DISPENSARIES

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
	HOSPITALS AND DISPENSARIES.				
Pay of Establishment.	A Veterinary Assistant and a Chaukidar for the Veterinary Depensary at the Islamia College, Peshawar.	1,541	1,642	1,642	1,745
Allowances and Honoraria.	Travelling Allowance	238	300	300	300
Contingencies ..	Contract Contingencies	..	200	200	180
	Contingencies	786	600	600	560
Grants-in-aid, Contributions, etc.	Grants-in-aid to Local Bodies for Veterinary Hospitals and Dispensaries.	15,560	16,395	16,395	16,470
	Grants-in-aid to District Boards for repairs of existing buildings of Veterinary Hospitals.	5,200	5,200	5,200	5,200
	Total Grants-in-aid Contributions, etc. ..	20,760	21,595	21,595	21,670
	Total Hospitals and Dispensaries ..	23,325	24,337	24,337	24,435

DETAILED ACCOUNT No. 41-(5)—VETERINARY—BREEDING OPERATIONS

		Rs.	Rs.	Rs.	Rs.
	Scheme for the grading up of sheep for Karakul pelt production met out of the grant made by the Imperial Council of Agricultural Research :—				
	Pay of Officer	..	..	..	**2,400**
	Pay of Establishment	..	..	..	**1,116**
	Allowances and Honoraria ..	..	..	..	**1,600**
	Contingencies	..	..	..	**13,986**
	Total Karakul pelt scheme	..	..	..	**19,102**
Grants-in-aid ..	Grants-in-aid to District Boards for Cattle-breeding	15,000	15,000	15,000	15,000
Public Exhibitions and Fairs.	Miscellaneous Expenses	2,800	3,000	4,200	4,200
	Payment of the pro-rata share of the North-West Frontier Province to All-India Cattle Show, Committee.	..	2,000	2,000	2,000
Breeding Operations	Horse and donkey-breeding and sheep-breeding .. }	2,912	3,000	3,000	3,000
	Cattle breeding operations out of His Excellency the Viceroy's Fund. }		460	460	..
	Total Breeding Operations ..	20,712	23,460	24,660	43,302

DETAILED ACCOUNT No. 41-(6)—VETERINARY—PRIZES

		Rs.	Rs.	Rs.	Rs.
	PRIZES.				
Prizes ..	Prizes for horse-breeding to Race Clubs .. }	2,000	{ 3,500	3,500	3,500
	Prizes for encouragement of cattle-breeding .. }				
	Total Prizes ..	2,000	3,500	3,500	3,500

DETAILED ACCOUNT NO. 41-(7)—OTHER CHARGES—DISEASE INVESTIGATION (GENERAL)

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			DISEASE INVESTIGATION.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Disease Investigation Officer (Rs. 300—25—400).	4,695	4,995	4,995	5,295
	1	1	Officer for Investigation of poultry diseases in North-West Frontier Province.	..	4,918	..	..
			Total Pay of Officers ..	4,695	9,913	4,995	5,295
Pay of Establishment.	2	2	Clerk and Laboratory Attendant (Rs. 40—2—90).	1,280 (for both items)	1,168	1,168	1,216
	1	1	Servant (Rs. 14)		168	168	168
			Total Pay of Establishment ..	1,280	1,336	1,336	1,384
Allowances and Honoraria.			Travelling allowance	1,182	2,650	2,000	2,000
			Other allowances	132	132	132	132
			Total Allowances and Honoraria ..	1,314	2,782	2,132	2,132
Contingencies ..			Contract Contingencies	..	300	300	275
			Other Contingencies	1,285	700	700	655
			Total Contingencies ..	1,285	1,000	1,000	930
			Total Disease Investigation (General) ..	8,574	15,031	9,463	9,741

DETAILED ACCOUNT NO. 41-(7A)—OTHER CHARGES—DISEASE INVESTIGATION (POULTRY)

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..							
Pay of Establishment.							
Allowances and Honoraria.							
Contingencies ..							

(4)

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In column "Budget Estimate, 1941-42" under "Disease Investigation (Poultry)—Total allowances and honoraria" for the existing figure "1,200" substitute "1,212".

Substitute the figure "3,775" for the existing figure "3,375" against the entry "Total Disease Investigation (Poultry)".

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA	Rs.	Rs.	Rs.	Rs.
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay. *Charged* ..	..	..	..	..
	Voted or Authorised	..	..	..	..
Other Charges ..	Other Charges publications (Voted or Authorised) ..	..	160	80	..
	Total High Commissioner ..	..	160	80	..
	Charged ..	..	..	..	..
	Voted or Authorised ..	..	160	80	..
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ..	..	..	..	..
	Total Charges in England ..	..	160	80	..
	Charged ..	..	..	..	..
	Voted or Authorised ..	..	160	80	..

Grant No. 20

CO-OPERATION

Voted or Authorised Rs. 1,47,000

Total Rs. 1,47,000

MAJOR HEAD . 42—CO-OPERATION

Head of Department—Registrar, Co-operative Societies, North-West Frontier Province

SUMMARY	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
irection (Voted or Authorised)	**42-A**	..	**20,272**	**17,506**	**20,828**
perintendence .. *Charged* ..	**42-B**	*310*	*250*	*200*	*200*
perintendence .. **Voted or Authorised** ..	**42-B**	**1,15,530**	**1,24,594**	**1,20,558**	**1,22,105**
her Charges	**42-C**	**4,720**	**5,054**	**6,226**	**3,736**
arges in England	...			..	..
ounding .. *Charged* ..	..		*—250*	*—200*	*—200*
ounding .. **Voted or Authorised** ..	..	..	**+80**	**—290**	**+331**
Total 42—Co-operation ..	..	**1,20,560**	**1,50,000**	**1,44,000**	**1,47,000**
Charged ..	..	*310*	..	..	..
Voted or Authorised ..	..	**1,20,250**	**1,50,000**	**1,44,000**	**1,47,000**

DETAILED ACCOUNT NO. 42-A—CO-OPERATION—DIRECTION

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			CO-OPERATION—DIRECTION	Rs.	Rs.	Rs.	Rs.
f Officers ..	1	1	Registrar of Co-operative Societies, North-West Frontier Province.	..	9,900	8,140	8,609
			Total Pay of Officers ..	..	9,900	8,140	8,609
			(DIRECTION)				
y of Establish-ent.	..	4	Clerks	..	2,640	2,640	3,347
	..	4	Servants		616	616	660
			Subsistence allowance ..	..	..	..	..
			Leave salary	..	..	..	300
			Probable Savings	..	..	..	..
			Total Pay of Establishment ..	..	3,256	3,256	4,307
llowances and Honoraria.			Travelling allowance (Voted or Authorized) ..	..	2,900	2,900	3,960
			Other allowances	..	216	170	228
			Total Allowances and Honoraria ..	..	3,116	3,070	4,188
			Voted or Authorized ..	..	3,116	3,070	4,188
ontingencies ..			Contract Contingencies	..	..	..	..
			Contingencies	..	4,000	3,040	3,724
			Total Contingencies ..	..	4,000	3,040	3,724
			Total Direction ..	..	20,272	17,506	20,828
			Voted or Authorized ..	..	20,272	17,506	20,828

Detailed Account No. 42-B—CO-OPERATION—Superintendence

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42	Co-operation—Superintendence	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	2	2	Assistant Registrars (Rs. 250—25—750)	11,425	12,020	12,160	9,023
			Leave salary	..	2,880	..	..
			Probable savings	..	—1,000	..	..
			Total Pay of Officers (Superintendence)..	11,425	13,900	12,160	9,023
Pay of Establishment.	63	63	Inspectors and Sub-Inspectors 1 (Rs. 250), 1 (Rs. 200), 5 (Rs. 150), 8 (Rs. 100), 4 (Rs. 85), 15 (Rs. 60) and 29 (Rs. 50—90).	75,268 (Inspectors and Sub-Inspectors to Servants)	57,702	56,402	58,449
			Appointment of 3 Sub-Inspectors for the Consolidation of Holdings on fixed pay of Rs. 60 per mensem less 15 per cent.		..	..	**1,683**
	25	25	Clerks 3 (Rs. 75—5—125) and 22 (Rs. 40—2—90).		16,210	15,310	14,744
	25	25	Servants (Rs. 13 to 15) ..		4,344	4,202	4,356
			Subsistance allowance ..	..	830	830	1,035
			Leave salary	..	3,000	3,000	2,700
			Probable savings	..	—3,000	—3,000	—3,000
			Total Pay of Establishment ..	75,268	79,086	76,744	79,967
Allowances and Honoraria.			Travelling allowance .. *Charged* ..	*310*	*250*	*200*	*200*
			Travelling allowance .. Voted or Authorised	18,337	19,968	19,968	20,040
			Fixed travelling allowance Rs. 20 per mensem each for 3 Sub-Inspectors.	..	..	..	**660**
			Other allowances	969	940	986	985
			Total Allowances and Honoraria ..	19,616	21,158	21,154	21,885
			Charged ..	*310*	*250*	*200*	*200*
			Voted or authorised ..	19,306	20,908	20,954	21,685
Contingencies ..			Contract Contingencies	..	5,255	5,205	5,200
			Contingencies	9,351	5,445	5,495	6,230
			Total Contingencies ..	9,531	10,700	10,700	11,430
			Total Superintendence ..	1,15,840	1,24,844	1,20,558	1,19,962
			Charged ..	*310*	*250*	*200*	*200*
			Voted or Authorised ..	1,15,530	1,24,594	1,20,558	1,22,105

Detailed Account No. 42-C—Co-operation—Other Charges—Co-operative Training and Education

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42	Co-operative Training and Education	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	..	..	Share of the cost of Educational Assistant Registrar paid to the Punjab Government.	..	..	..	..
			Total Pay of Officers ..	..	..	..	..
Pay of Establishment.	1	..	Educational Inspector at Rs. 200 per mensem.	2,589 (Educational Inspector and Peon)	2,568 (Educational Inspector and Peon)	2,354 (Educational Inspector and Peon)	..
	1	..	Peon (Rs. 14)				
			Total Pay of Establishment ..	2,589	2,568	2,354	..
Allowances and Honoraria.			Travelling allowance	941	1,078	1,078	..
			Other Allowances	12	12	12	..
			Total Allowances and Honoraria ..	953	1,090	1,090	..
Contingencies ..			Contract Contingencies	28	96	96	..
			Allowances paid to members of societies for attending classes.	650 (Allowances paid to members to Deduct)	..	750	..
			Miscellaneous Contingencies		500	..	..
			Deduct—Lump cut for economy ..		..	..	..
			Total Contingencies ..	678	596	846	..
			Establishment charges paid to other Governments Departments, etc.	500	800	800	..
			Total Co-operative Training and Education ..	4,720	5,054	5,090	..
Miscellaneous ..			Expenditure on Consolidation of Holdings met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas.	..	..	1,136	3,736
			Total Miscellaneous ..	..	..	1,136	3,736
			Total Other Charges ..	4,720	5,054	6,226	3,736

Grant No. 21

INDUSTRIES

Voted or Authorized Rs. 43,000

Total Rs. 43,000

MAJOR HEAD : 43—INDUSTRIES

Head of Department :—Secretary, Development Departments

INDUSTRIES	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	43-A	..	3,985	2,160	1,780
Industrial Education	45-B	568	..	..	..
Industrial Development	43-C	24,782	64,509	7,607	41,000
Rounding	..		—494	+233	+220
Total 43—Industries ..	..	25,350	68,000	10,000	43,000

DETAILED ACCOUNT NO. 43-A—INDUSTRIES—DIRECTION

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Charges payable to the Punjab Government for the Industrial Staff ..	..	500	100	200
Continuance of temporary staff of the Office of Head of Department for Agriculture, etc., for another year	..	3,485	2,060	1,580
Total Direction ..	..	3,985	2,160	1,780

DETAILED ACCOUNT NO. 43-B—INDUSTRIES—INDUSTRIAL EDUCATION

Primary units of appropriation	Number 1940-41	Number 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			OPENING OF TANNING FACTORY IN HAZARA.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1		Manager at Rs. 80 per mensem ..		..	..	..
	1		Peon at Rs. 14 per mensem ..	493	..	..	..
	1		Chaukidar at Rs. 14 per mensem ..		..	..	..
			Total Pay of Establishment ..	493	..	..	..
Allowances and Honoraria.			Travelling allowance	37	..	..	..
			Other allowances		..	..	..
			Total Allowances and Honoraria ..	37	..	..	..
Contingencies ..			Contingencies	38	..	..	..
			Equipment	..	..	..	..
			Total Contingencies and Enquipment ..	38	..	..	..
			Total Tanning Factory, Hazara ..	568	..	..	..

DETAILED ACCOUNT NO. 43-C—INDUSTRIES—INDUSTRIAL DEVELOPMENT

Primary units of appropriation	Number 1940-41	Number 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			DEVELOPMENT OF HANDLOOM WEAVING INDUSTRY—HANDLOOM WEAVING INSTITUTE, PESHAWAR.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1		Weaving Expert (Rs. 250) ..				
	1		Clerk (Rs. 40—3—90)				
	..		Other Establishment (at rates varying from Rs 20 to Rs. 40).	3,937	3,975	1,938	..
	2		Servants (Rs. 14)				
			Total Pay of Establishment ..	3,937	3,975	1,938	..
Allowances and Honoraria.			Travelling allowance	..	150	..	..
			Other allowances	84	84	37	..
			Total Allowances and Honoraria ..	84	234	37	..
Contingencies ..			Contract contingencies	..	350	100	..
			Contingenciss	7,904	9,010	2,128	..
			Installation of a Callendering Machine ..				..
			Deduct—Lump cut for economy ..	..	..	..	..
			Total Contingencies ..	7,904	9,360	2,228	..
			Total Handloom Weaving Institute, Peshawar ..	11,925	13,569	4,203	..

DETAILED ACCOUNT NO. 43-C—INDUSTRIES—INDUSTRIAL DEVELOPMENT—concld.

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
			DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLEN INDUSTRIES—WOOLEN WEAVING INSTITUTE.				
Pay of Establishment.	9		1 Finisher (Rs 100), 1 Boiler (Rs. 60), 1 Marketing Officer (Rs. 100), 1 Designer (Rs. 100), 1 Clerk (Rs. 40), 1 Canvasser (Rs 50), 2 Peons (Rs. 15 each and) 1 Accountant and Store Clerk (Rs. 40).	1,391	2,340	690	..
			Total Pay of Establishment ..	1,391	2,340	690	..
Allowances and Honoraria.			Travelling Allowance	..	100	..	..
			Total Allowances and Honoraria ..	..	100	..	..
Contingencies ..			Contract Contingencies	..	300	78	..
			Contingencies	9,823	6,200	1,613	..
			Total Contingencies ..	9,823	6,500	1,691	..
			Total Woolen Weaving Institute ..	11,214	8,940	2,381	..
	Numbers 1940-41	Numbers 1941-42					
			INDUSTRIAL SHOP, PESHAWAR.				
Pay of Establishment.	2		Manager (Rs. 50), Shop Assistant (Rs. 30) and Peon (Rs. 15).	170	..	23	..
			Total Pay of Establishment ..	170	..	23	..
			(ALLOWANCES AND HONORARIA).				
			Travelling allowance	..	..	..	..
			Other allowances	..	..	..	..
			Total Allowances and Honoraria ..	..	..	..	..
Contingencies ..			Rates, Rents and Taxes	357		..	..
			Purchase of stock, etc.		..	..	..
			Deduct—Lump cut for economy ..		..	..	..
			Total Contingencies ..	357	..	..	..
			Total Industrial Shop, Peshawar ..	527	..	..	..
			MISCELLANEOUS.				
Miscellaneous ..			Preliminary survey in connection with Industrial Inquiries.	..	..	..	..
			Opening of a temporary shop in Peshawar City for the disposal of the products of the Weaving Institute—one (Rs. 40), contingencies Rs. 660 (Rent of Shop at Rs. 40 per mensem plus other contingencies at Rs. 120 per mensem).	..	..	..	..
			Lump sum grant for industrial development ..	1,116	42,000	1,000	41,000
			Total Miscellaneous ..	1,116	42,000	1,000	41,000
			Total Industrial Development ..	24,782	64,509	7,607	41,000

MAJOR HEAD : 43-A—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

Voted or Authorized Rs. Nil

Total Rs. Nil

Head of Department—Secretary to Government, North-West Frontier Province, Developement Departments.

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Capital outlay on Industrial Development ..	**43-A (a)**	**1,50,000**	..	..	..
Total ..		**1,50,000**	..	..	..

DETAILED ACCOUNT—NO. 43—A- (a)—INVESTMENT IN THE PREFERENCE SHARES OF THE FRONTIER SUGAR MILLS AND DISTILLERY LTD., MARDAN.

	Actuals 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Purchase of 1,000 shares of Rs. 100 each of the Frontier Sugar Mills and Distillery Ltd., Mardan.	**1,50,000**	..	..	..
Total ..	**1,50,000**	..	..	..

Grant No. 22

BROADCASTING

Voted or Authorised Rs. 5,000

Total Rs. 5,000

MAJOR HEAD : 45—BROADCASTING

Head of Department—Secretary to Government, Development Department

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Other charges	**45-A**	**4,293**	**4,290**	**4,940**	**5,340**
Rounding	..	..	**—290**	**+60**	**—340**
Total 45—Broadcasting ..	..	**4,293**	**4,000**	**5,000**	**5,000**

DETAILED ACCOUNT NO. 45-A—BROADCASTING—OTHER CHARGES

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate. 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid contributions, etc.	Contribution payable to the All-India Radio for :—				
	Village Programme	4,293	2,040	2,040	2,040
	Maintenance of village sets		2,250	2,900	3,300
	Total Grants-in-aid, etc. ..	4,293	4,290	4,940	5,340
	Total Other Charges ..	4,293	4,290	4,940	5,340

Grant No. 23

MISCELLANEOUS

Voted or Authorized Rs. 1,60,000

Total Rs. 1,60,000

36—SCIENTIFIC DEPARTMENTS

47—MISCELLANEOUS DEPARTMENTS

57—MISCELLANEOUS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs	Rs.	Rs.	Rs.
SUMMARY				
36—Scientific Departments (Voted or Authorized)	**5,138**	**4,000**	**4,000**	**4,000**
47—Miscellaneous Departments (Voted or Authorized) ..	**3,366**	**3,000**	**4,000**	**3, 00**
57—Miscellaneous .. *Charged* ..	*309*	..	..	..
57—Miscellaneous .. **Voted or Authorized** ..	**3,69,495**	**2,57,000**	**1,41,000**	**1,53,000**
Grand Total ..	**3,78,308**	**2,64,000**	**1,49,000**	**1,60,000**
Charged ..	*309*	..	..	..
Voted or Authorized ..	**3,77,999**	**2,64,000**	**1,49,000**	**1,60,000**

36—SCIENTIFIC DEPARTMENTS—PESHAWAR MUSEUM

Head of Department—Secretary, Development Departments

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	1	Curator (Rs. 150—10—250) ..	2,315	1,664	1,664	1,772
	2	2	Servants		360	360	360
			Total Pay of Establishment ..	2,315	2,024	2,024	2,132
Allowances and Honoraria.			Travelling allowances	601	100	100	200
			Other allowances	24	24	24	24
			Total Allowances and Honoraria ..	625	124	124	224
Contingencies ..			Contingencies ..	2,198	2,000	2,000	2,000
			Rounding	..	—148	—148	—356
			Total Peshawar Museum ..	5,138	4,000	4,000	4,000

MISCELLANEOUS

47—MISCELLANEOUS DEPARTMENTS

Heads of Departments
- *Labour and Emigration—Inspector of Factories—Secretary, Development Departments.*
- *Provincial Statistics—Inspector-General of Police.*
- *Examinations—Home Secretary, North-West Frontier Province.*
- *Administration of Indian Partnership Act, 1932—Chief Secretary to Government, North-West Frontier Province.*

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Labour and Emigration — Inspector of Factories— Share of pay of Factory Inspection Staff payable to the Punjab Government.	.	**1,240**	**1,200**	**1,200**	**1,200**
Inspection and Tests—					
Explosives (Voted or Authorised) ..	..	..	**200**	**200**	..
Statistics—Provincial Statistics	**47-A**	**896**	**894**	**909**	**909**
Miscellaneous—Examinations	..	**943**	**900**	**1,400**	**900**
Administration of Indian Partnership Act, 1932 Voted or Authorised.	**47-B**	**287**	**240**	**240**	**240**
Rounding Voted or Authorised	..	..	**—434**	**+51**	**—249**
Total 47—Miscellaneous Departments ..	..	**3,366**	**3,000**	**4,000**	**3,000**

DETAILED ACCOUNT No. 47-A—MISCELLANEOUS DEPARTMENTS—PROVINCIAL STATISTICS

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Allowances to Muharrirs Re. 1 per mensem each for vital statistical work.	896	894	909	909
	Total Provincial Statistics ..	896	894	909	909

DETAILED ACCOUNT No. 47-B—MISCELLANEOUS DEPARTMENTS—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Special Pay to the Assistant at Rs. 20 per mensem	287	240	240	240
	Total Administration of Indian Partnership Act, 1932.	287	240	240	240

57—MISCELLANEOUS

Heads of Department :—Various

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Cost of Books and Periodicals	..	107	..	100	100
Donations for charitable purposes.. ..	57-A	1,829	2,100	2,270	2,070
Contributions	57-B	68,287	73,544	93,460	1,00,260
Irrecoverable temporary loans and advances written off	..	2,62,487	3,000	3,000	3,000
Miscellaneous and unforeseen charges (Voted or Authorised).	57-C	29,270	1,77,991	42,365	47,381
Allowances to terrorist and other State Prisoners ..	..	..	..	..	..
Expenditure on Air Raid Precautions. — *Charged* ..	57-D	..	..	..	..
Expenditure on Air Raid Precautions. — Voted or Authorised	57-D	..	..	..	..
Special Commissions of Enquiry — *Charged*	57-E	309	..	..	..
Special Commissions of Enquiry — Voted or Authorised	57-E	7,515	..	16	..
Loss or gain by Exchange (*Charged*) ..	..	..	..	..	..
Rounding .. .. — *Charged* ..	..	..	..	..	..
Rounding .. .. — Voted or Authorised	..	..	+365	—211	+189
Total 57—Miscellaneous ..	..	3,69,804	2,57,000	1,41,000	1,53,000
Charged ..	..	309	..	..	..
Voted or Authorised ..	..	3,69,495	2,57,000	1,41,000	1,53,000

DETAILED ACCOUNT NO. 57-A—MISCELLANEOUS—DONATIONS FOR CHARITABLE PURPOSES

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Donations for Charitable Purposes.	Burial charges for paupers .. .. } Maintenance of indigent persons ..	1,829	2,000	2,200	2,000
	Charges on account of European Vagrants ..	..	100	70	70
	Total ..	1,829	2,100	2,270	2,070

DETAILED ACCOUNT NO. 57-B—MISCELLANEOUS—CONTRIBUTIONS

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid and Contributions.	Guarantee for the maintenance of Post and Telegraph Offices and Telephone Lines.	12,122	17,084	14,000	14,000
	Grant to Local Bodies for general purposes ..	56,165	55,000	55,000	55,000
	Grant to the Municipal Committee, Kohat, on account of the cost of the Loan Realizing Establishment.		1,460	1,460	1,460
	Grants-in-aid to Cantonments and other Local Bodies in lieu of revenue resumed by Government under the Government of India Act, 1935.	..	..	23,000	29,800
	Total ..	68,287	73,544	93,460	1,00,260

DETAILED ACCOUNT NO. 57-C—MISCELLANEOUS AND UNFORESEEN CHARGES

Primary units of of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Scholarships ..	Scholarships	1,557	2,400	2,300	2,700
Unforeseen Charges	Reserve at the disposal of the Finance Department for unforeseen charges.		3,600	250	3,600
	Relief granted to the sufferers in the Dera Ismail Khan Riot of 1939.		..	1,800	..
	Relief to the cloud-burst sufferers in the Hazara District during 1940.	1,375	..	1,250	..
	Payment to the heirs of deceased Nur Gul, etc. ..		..	300	..
	Rewards for destruction of wild animals ..	143	150	150	150
	Total Unforeseen Charges ..	1,518	3,750	3,750	3,750
Other Items ..	Drinking Water Supply Schemes met from the Government of India Grant.	25,885	1,69,841	33,894	39,431
	Purchase of Radio Sets	310	2,000	2,000	1,500
	Charges in connection with the repatriation of North-West Frontier Province destitutes from Burma.	..	..	421	..
	Total Other Items ..	26,195	1,71,841	36,315	40,931
	Total Miscellaneous and Unforeseen Charges ..	29,270	1,77,991	42,365	47,381

DETAILED ACCOUNT NO. 57-D—MISCELLANEOUS—EXPENDITURE ON AIR RAID PRECAUTIONS

Primary units of appropriation	Numbers 1940-41	Numbers 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
				Rs.	Rs.	Rs.	Rs
Pay of Officers ..	1	1	Civil Air Raid Precautions Officer and Assistant Civil Air Raid Precautions Officers. *Charged* ..	..	..	*13,000*	*19,450*
			Voted or Authorized.	..	..	..	..
			Total Pay of Officers. *Charged* ..	..	..	*13,000*	*19,450*
			Voted or Authorized	..	..	..	..
Pay of Establishment.			Clerks .. .. / Servants .. .. / Leave salary	..	..	1,900	2,960
			Total Pay of Establishment ..	..	..	1,900	2,960
Allowances and Honoraria.			Travelling allowance .. *Charged* ..	..	..	700	2,300
			Voted or Authorized ..	..	..	540	1,060
			Other allowances (Voted er Authorised) ..	..	..	56	84
			Total Allowances and Honoraria. *Charged* ..	..	..	700	2,300
			Voted or Authorized ..	..	..	596	1,144
Contingencies ..			Office and Other Contingencies ..	..	..	500	1,500
			Expenditure on :—				
			Peshawar City Air Raid Precautions Scheme ..	..	..	1,48,225	51,246
			Bannu City Air Raid Precautions Scheme ..	..	..	61,669	15,000
			Kohat City Air Raid Precautions Scheme ..	..	..	39,740	46,000
			D. I. Khan City Air Raid Precautions Scheme ..	..	..	500	4,000
			Nowshera Kalan Air Raid Precautions Scheme..	..	..	260	2,000
			Mardan Air Raid Precautions Scheme ..	..	..	11,051	4,000
			Abbottabad Air Raid Precautions Scheme ..	..	..	500	..
			Total Contingencies ..	..	..	2,62,445	1,23,746
			Total Air Raid Precautions ..	..	..	2,78,641	1,49,600
			Charged ..	..	..	*13,700*	*21,750*
			Voted or Authorized ..	..	..	2,64,941	1,27,850
Deduct—Amount recovered from other Governments, Departments, etc.			Charges recovered from the Government of India ..	..	..	—2,78,641	—1,49,600
			Charged ..	..	..	*—13,700*	*—21,750*
			Voted or Authorised ..	..	..	—2,64,941	—1,27,850
			Net total of expenditure met from Provincial Revenues.	..	..	..	..
			Charged ..	..	..	..	..
			Voted or Authorized ..	..	..	..	..

DETAILED ACCOUNT No. 57-E—MISCELLANEOUS—SPECIAL COMMISSIONS OF ENQUIRY

Primary units of appropriation			Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	Pay of Commissioners ..	*Charged* ..	..	..	..	..
		Voted or Authorized..	..	..	..	..
Pay of Establishment.	Pay of Clerks, etc. ..	..	541	..	..	..
Allowances and Honoraria.	Travelling Allowance ..	*Charged* ..	309	..	..	..
		Voted or Authorized..	405	..	..	..
	Other Allowances ..	*Charged* ..	..	..	..	..
		Voted or Authorized..	119	..	..	
	Total Allowances and Honoraria ..		833	..	..	..
		Charged ..	309	..	..	..
		Voted or Authorized..	524	..	..	..
Contingencies ..	Contingencies ..	..	6,450	..	16	..
Grants-in-aid, Contributions.	Contribution for the cost of Passages (*Charged*) ..		..	..	..	..
	Grand Total ..		7,824	..	16	..
	Charged ..		309	..	..	..
	Voted or Authorized..		7,515	..	16	..

Grant No. 24

CIVIL WORKS EXCLUDING ESTABLISHMENT CHARGES.

Voted or Authorized Rs. 25,22,000 ; *Charged Rs. 58,000*

Total Rs. 25,80,000

MAJOR HEAD : 50 - CIVIL WORKS

Head of Department :—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

		Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			Rs.	Rs.	Rs.	Rs.
Original Works—						
Civil Buildings ..	*Charged* ..	50-A	*10,520*	*10,000*	*8,977*	*10,000*
	Voted or Authorized ..		**7,03,360**	**4,32,705**	**3,38,737**	**2,84,924**
Communications	.. ..	50-B	**5,00,744**	**3,61,223**	**3,25,230**	**3,70,900**
Repairs ..	*Charged* ..	50-C	*46,002*	*47,500*	*48,254*	*47,500*
	Voted or Authorized ..		**18,38,863**	**18,46,680**	**18,81,680**	**18,64,500**
Tools and Plants	.. ..		**40,116**	..	..	..
Grants-in-aid	.. ..		**17,984**	**9,993**	**12,860**	..
Suspense	.. ..		**11,002**	**2,000**	**26,783**	**2,000**
Rounding ..	*Charged* ..		..	*—500*	*—231*	*+500*
	Voted or Authorized ..		..	**+399**	**—290**	**—324**
Total 50—Civil Works—Excluding Establishment Charges		..	**31,68,591**	**27,10,000**	**26,42,000**	**25,80,000**
	Charged ..	..	*56,522*	*57,000*	*57,000*	*58,000*
	Voted or Authorized ..	..	**31,12,069**	**26,53,000**	**25,85,000**	**25,22,000**

SUMMARY, MAJOR HEAD : 50—CIVIL WORKS

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
50—Civil Works—					
Works ..	*Charged* ..	*56,522*	*57,000*	*57,000*	*58,000*
	Voted or Authorized ..	**31,12,069**	**26,53,000**	**25,85,000**	**25,22,000**
Establishment charges pro-rata, vide page 71	*Charged* ..	*95,078*	*79,340*	*59,225*	*34,395*
	Voted or Authorized ..	**3,37,353**	**3,82,038**	**3,74,248**	**3,99,335**
Tools and Plant charges pro-rata (Voted or Authorized) vide page 72		..	**40,600**	**40,816**	**37,430**
Total Major-Head—50—Civil Works		**36,01,022**	**32,11,978**	**31,16,283**	**30,51,160**
	Charged ..	*1,51,600*	*1,36,340*	*1,16,225*	*92,395*
	Voted or Authorized ..	**34,49,422**	**30,75,638**	**30,00,058**	**29,58,765**

DETAILED ACCOUNT No. 50-A—CIVIL WORKS—ORIGINAL WORKS—CIVIL BUILDINGS

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
	ORIGINAL WORKS				
	Civil Buildings				
Land Revenue ..	Construction of Patwarkhanas ..	167	..	338	..
	Total Land Revenue ..	167	..	338	..
Excise ..	Minor Works	..	..	..	..
	Total Excise ..	..	..	..	..
Registration ..	Minor Works (Non-Residential) ..	1,412	..	414	..
	Total Registration ..	1,412	..	414	..
General Administration.	Major Works in progress	} 81,459	..	..	..
	Building of an Assembly Hall ..		..	1,524	..
	Acquisition of Bakery site ..		28,000	..	..
	Construction of new Courts and Offices at Bannu		21,036	..	..
	Minor Works .. Residential Buildings — *Charged* ..	*10,520*	*10,000*	*8,977*	*10,000*
	Minor Works .. Residential Buildings — Voted or Authorized	..	..	1,773	} 12,000
	Minor Works .. Non-Residential Buildings ..	..	6,000	11,705	
	Total General Administration ..	91,979	65,036	23,979	22,000
	Charged ..	*10,520*	*10,000*	*8,977*	*10,000*
	Voted or Authorized ..	81,459	55,036	15,002	12,000
Administration of Justice.	Major Works in progress	} 10,604	..	..	..
	Additions and alterations to the existing buildings at Abbottabad in connection with the formation of separate Sessions Division.		..	..	**5,000**
	Construction of bungalows for Provincial Officers, Dera Ismail Khan (Sessions Judge)		8,675	7,998	..
	Minor Works .. Residential Buildings ..		..	706	} 4,000
	Minor Works .. Non-Residential Buildings ..		3,833	4,544	
	Total Administration of Justice ..	10,604	12,508	13,248	9,000
Jails and Convict Settlements.	Major Works in progress	} 17,765	..	..	..
	Construction of Bungalows for Provincial Officers at Dera Ismail Khan (Superintendent of Jail).		6,175	6,275	..
	Minor Works .. Residential Buildings ..		8,921	9,460	} 10,000
	Minor Works .. Non-Residential Buildings ..		5,500	5,765	
	Total Jails and Convict Settlements ..	17,765	20,596	21,500	10,000
Police ..	Major Works in progress	} 43,299	..	..	..
	Construction of Chaugalia Post, Dera Ismail Khan		..	**15,110**	..
	Construction of a Barrack for the Additional Police, Gorkhatri.		..	**30,000**	..
	Construction of a Bungalow for the Principal Police Training School, Hangu.		..	..	**13,600**
	Construction of a main ward and an officers' ward for Police patients in the new Civil Hospital at Mardan.		20,000	20,455	..
	Construction of bungalows for Provincial Officers at Dera Ismail Khan (for Superintendent and Deputy Superintendent of Police).		589	2,696	..
	Construction of a new building for Sadar Police Station Kohat together with married quarters.		21,000	24,000	..
	Minor Works .. Residential Buildings ..		2,751	3,264	} 20,000
	Minor Works .. Non-Residential Buildings ..		5,000	15,941	
	Total Police ..	43,299	49,340	1,11,466	33,600
Education other than European and Anglo-Indian Education.	Major Works in progress ..	} 51,595	..	..	..
	Acquisition of a site and the construction of a new building for the Lady Griffith Government High School for Girls at Peshawar.		**56,000**	..	**20,000**
	Minor Works .. Residential Buildings ..		..	..	} 5,000
	Minor Works .. Non-Residential Buildings ..		2,000	2,543	
	Total Education ..	51,595	58,000	2,543	25,000

DETAILED ACCOUNT No. 50-A—CIVIL WORKS—ORIGINAL WORKS—CIVIL BUILDINGS—concluded

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Medical ..	Major Works in progress		..	..	..
	Construction of a bungalow for the Civil Surgeon, Kohat.		17,500	17,500	..
	Building of quarters for extra staff of Dadar Sanatorium.		..	..	**13,624**
	Extra building for T. B. Sanatorium at Dadar ..	61,611	17,816	17,816	..
	Construction of bungalows for Provincial Officers at Dera Ismail Khan (Civil Surgeon).		8,675	7,997	..
	Minor Works .. { Residential Buildings ..		..	2,880	14,000
	Minor Works .. { Non-Residential Buildings ..		7,900	16,217	
	Total Medical ..	61,611	51,891	62,410	27,624
Public Health ..	Supply of drinking water to the inhabitants of certain dry areas of the Province.	9,677	44,359	23,120	..
	Total Public Health ..	9,677	44,359	23,120	..
Agriculture ..	Major Works in progress		..	..	..
	Minor Works .. { Residential Buildings ..	20,322	..	..	6,000
	Minor Works .. { Non-Residential Buildings ..		500	522	
	Total Agriculture ..	20,322	500	522	6,000
Veterinary ..	Major Works in progress		..	..	..
	Construction of a Laboratory with two office rooms for the Veterinary Investigation Officers.		10,175	..	..
	Construction of a Provincial Veterinary Hospital and Laboratory at Peshawar.	1,702	..	**10,976**	**40,000**
	Minor Works (Non-residential) ..		500	497	1,020
	Total Veterinary ..	1,702	10,675	11,473	41,020
Civil Works ..	Major Works in progress		..	..	..
	Acquisition of Bungalows No. 9, Commissioner Road and 4, Fort Road.		62,000	..	62,000
	Construction of quarters for clerks at Peshawar ..		..	39,332	..
	Reconstruction of Hamala House at Nathiagali ..		100	100	..
	Construction of a Bungalow for the Executive Engineer, Kohat.		**16,000**	..	**16,000**
	Construction of an Executive Engineers' Office at Kohat.	4,02,907	10,000	10,000	..
	Construction of bungalows for Provincial Officers at Dera Ismail Khan.		..	4,355	..
	Construction of Bungalows for Public Works Department Officers at Dera Ismail Khan.		..	132	..
	Minor Works .. { Residential Buildings ..		6,300	5,169	16,000
	Minor Works .. { Non-Residential Buildings ..		5,400	10,386	
	Total Civil Works ..	4,02,907	99,800	69,474	94,000
Stationery and Printing.	Minor Works .. { Residential Buildings ..	840	..	1,514	1,000
	Minor Works .. { Non-Residential Buildings ..		1,000	960	
	Total Stationery and Printing ..	840	1,000	2,474	1,000
Miscellaneous Departments—Charges on Account of Motor Vehicles Act.	Minor Works (met out of the Central Road Fund) ..	..	..	4,753	4,700
	Minor Works ..	..	..	..	740
	Total Miscellaneous Department ..	..	..	4,753	5,440
Finance Department Reserve.	Reserve at the disposal of Finance Department for Minor Works.	..	29,000	..	20,240
	Total Original Works—Buildings ..	7,13,880	4,42,705	3,47,714	2,94,924
	Charged ..	*10,520*	*10,000*	*8,977*	*10,000*
	Voted or Authorized ..	7,03,360	4,32,705	3,38,737	2,84,924

DETAILED ACCOUNT No. 50-B—ORIGINAL WORKS—COMMUNICATIONS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Original Works—Communications.				
Major Works in progress	..	..	..	..
Construction of a submersible bridge across Muqam Nullah Mile 8, Mardan-Swabi Road.	..	22,000	20,600	..
Protective Works on the Adozai Bridge	} 14,917	..	2,507	..
Protection of Shahalam Bridge		..	4,849	..
Minor Works		25,000	36,413	20,000
Charges on road development met from the subvention from the Road Development Fund. — Ordinary Allotments ..	2,19,864	2,50,000	2,02,383	3,40,400
Charges on road development met from the subvention from the Road Development Fund. — Allotments from the Reserve	2,55,240	50,000	50,000	..
Inter-Village Communications met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas.	10,723	14,223	8,478	10,500
Total Original Works—Communications ..	5,00,744	3,61,223	3,25,230	3,70,900

DETAILED ACCOUNT No. 50-C—REPAIRS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Repairs—Buildings.				
General Administration .. — *Charged* ..	*46,002*	*47,500*	*48,254*	*47,500*
General Administration .. — Voted or Authorized ..	1,13,156	1,01,000	1,07,296	1,06,200
Administration of Justice	13,276	17,500	14,022	14,600
Jails and Convict Settlements	19,397	14,300	16,202	18,700
Police	66,681	56,800	73,413	58,100
Education (other than European and Anglo-Indian Education) ..	28,295	23,700	24,571	24,200
Medical	} 25,665	27,400	27,202	32,200
Public Health		700	950	900
Agriculture	2,135	2,200	2,348	3,100
Civil Works	27,839	36,300	45,403	45,000
Stationery and Printing	838	700	1,195	800
Other Departments including Land Revenue	21,042	39,080	7,078	33,700
Total Repairs—Buildings ..	3,64,326	3,67,180	3,67,934	3,85,000
Charged	*46,002*	*47,500*	*48,254*	*47,500*
Voted or Authorized ..	3,18,324	3,19,680	3,19,680	3,37,500
Repairs—Communications.				
Communications (other than those of military importance) ..	} 15,40,905	15,00,000	15,00,000	15,00,000
Expenditure on roads of military importance in settled districts ..				
Payment to N.-W. R. for working of the Kabul River Bridge Station..	.	..	**35,000**	..
Deduct—Contribution recovered from the M. E. S. towards the maintenance of Civil roads of military importance.	—73,000	—73,000	—73,000	—73,000
Provision for reserve fund for the repair of damages to roads and bridges by floods, earthquakes, etc.—Voted or Authorised,	52,604	1,00,000	1,00,000	1,00,000
Expenditure on repairs to damages by floods, earthquakes, etc., financed from the Communications Reserve Fund.	..	..	57,277	..
Deduct—Amount transferred from the reserve fund for the repair of damages to roads and bridges by floods, earthquakes, etc.	..	..	—57,277	..
Miscellaneous	30	..	..	..
Total Repairs—Communications..	15,20,539	15,27,000	15,62,000	15,27,000
Total Repairs ..	18,84,865	18,94,180	19,29,934	19,12,000
Charged ..	*46,002*	*47,500*	*48,254*	*47,500*
Voted or Authorized ..	18,38,863	18,46,680	18,81,680	18,64,500

Appropriation No. 25

FAMINE RELIEF

Charged Rs. 10,000

Total Rs. 10,000

MAJOR HEAD 54:—FAMINE

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
A—Famine Relief (Voted or Authorized)—				
Miscellaneous—For the reclamation of lands of Siran Flood sufferers of 1938	9,719	..	..	..
Deduct—Amount transferred from Famine Relief Fund ..	9,719	..	..	..
Total A—Famine Relief (Voted or Authorized) ..	..	..	..	..
B—Transfers to Famine Relief Fund (*Charged*)	*10,000*	*10,000*	*10,000*	*10,000*
Total ..	10,000	10,000	10,000	10,000
Charged ..	*10,000*	*10,000*	*10,000*	*10,000*
Voted or Authorized ..	..	..	..	..

Grant No. 26

SUPERANNUATION ALLOWANCES AND PENSIONS

Voted or Authorized Rs. 7,90,000 ; *Charged Rs. 1,78,000*

Total Rs. 9,68,000

MAJOR HEAD : 55—SUPERANNUATION ALLOWANCES AND PENSIONS.

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

Summary		Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances.	*Charged* ..	..	*14,552*	*20,000*	*43,000*	*30,000*
	Voted or Authorized	..	7,10,955	7,00,000	7,25,000	7,35,000
Compassionate allowances ..	*Charged* ..	..	*6,038*	*4,200*	*4,200*	*4,200*
	Voted or Authorized	..	66,357	70,000	70,000	68,000
Compassionate Fund ..	Voted or Authorized	..	3,603	4,000	5,000	4,000
Gratuities ..	*Charged* ..	..	..	..	..	..
	Voted or Authorized	..	8,776	9,000	12,000	13,000
Pensions for distinguished and meritorious services or for political considerations.	*Charged* ..	..	..	..	..	..
	Voted or Authorized	..	7,499	10,300	5,600	5,600
Pensions under the I. C. S. Family Pensions Regulations (*Charged*).		..	..	..	..	..
Charges in England ..	*Charged* ..	55-a	*1 25,767*	*1,42,800*	*1,43,680*	*1,47,560*
	Voted or Authorized		15,908	18,000	18,600	20,000
Loss or gain by Exchange ..	*Charged* ..	..	*505*	..	*150*	..
	Voted or Authorized	..	62	..	15	..
Total ..		..	9,60,022	9,78,300	10,26,645	10,27,360
	Charged ..	..	*1,46,862*	*1,67,000*	*1,91,030*	*1,81,760*
	Voted or Authorized	..	8,13,160	8,11,300	8,35,615	8,45,600
Deduct—Pensionary charges transferred to Commercial Departments.	*Charged* ..	55-b	*7,205*	*8,336*	*6,216*	*3,520*
	Voted or Authorized		47,028	47,394	53, 283	55,354
For rounding ..	*Charged* ..	..	..	*+336*	*+186*	*—240*
	Voted or Authorized	..	..	+94	—332	—246
Net Total ..		..	9,05,789	9,23,000	9,67,000	9,68,000
	Charged ..	..	*1,39,657*	*1,59,000*	*1,85,000*	*1,78,000*
	Voted or Authorized	..	7,66,132	7,64,000	7,82,000	7,90,000

DETAILED ACCOUNT No. 55-a—SUPERANNUATION ALLOWANCES AND PENSIONS—CHARGES IN ENGLAND—*concluded*

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.				
	A—SECRETARY OF STATE.				
Superannuation and Retired Allowances.	Military Officers in respect of Civil employment (*Charged*).	*39,284*	*42,000*	*42,000*	*42,000*
	Total A—Secretary of State (*Charged*) ..	*39,284*	*42,000*	*42,000*	*42,000*
	B—HIGH COMMISSIONER.				
Superannuation and Retired Allowances.	Superannuation and retired allowances { *Charged* ..	*85,798*	*1,00,000*	*1,00,000*	*1,04,000*
	Superannuation and retired allowances { Voted or Authorized.	15,908	18,000	18,000	20,000
	Compassionate Allowances (*Charged*) ..	*685*	*800*	*1,080*	*1,560*
	Passage Gratuities (*Charged*)	..	..	*600*	..
	Total B—High Commissioner ..	1,02,391	1,18,800	1,19,680	1,25,560
	Charged ..	*86,483*	*1,00,800*	*1,01,680*	*1,05,560*
	Voted or Authorized.	15,908	18,000	18,000	20,000
	Total Charges in England ..	1,41,675	1,60,800	1,61,680	1,67,560
	Charged ..	*1,25,767*	*1,42,800*	*1,43,680*	*1,47,560*
	Voted or Authorized.	15,908	18,000	18,000	20,000

DETAILED ACCOUNT No. 55-b—SUPERANNUATION ALLOWANCES AND PENSIONS—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate 1941-42
		Rs.	Rs.	Rs,	Rs.
Pensionary Charges	Irrigation Department .. { *Charged* ..	7,205	*8,336*	*6,216*	*3,520*
	Irrigation Department .. { Voted or Authorized	32,873	36,394	35,983	36,970
	81-A—Malakand Hydro-Electric Scheme (Voted or Authorized).	11,065	6,800	10,200	11,242
	XLI—Malakand Hydro-Electric Scheme—Working Expenses (Voted or Authorized).	3,090	4,200	7,100	7,142
	Total Pensionary Charges ..	54,233	55,730	59,499	58,874
	Charged ..	*7,205*	*8,336*	*6,216*	*3,520*
	Voted or Authorized.	47,028	47,394	53,283	55,354

Grant No. 27

COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES

Voted or Authorized Rs. 1,50,000 ; *Charged Rs. 20,000*

Total Rs. 1,70,000

MAJOR HEADS : { 55-A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS }

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
55-A—Commutation of Pensions financed from Ordinary Revenues.	*Charged* ..	*48,144*	*20,000*	*—1,01,000*	*20,000*
	Voted or Authorized ..	**26,252**	**90,000**	**1,01,000**	**1,50,000**
83—Payments of Commuted Value of Pensions.	*Charged* ..	..	..	..	..
	Voted or Authorized ..	..	..	..	..
	Total ..	74,396	1,10,000	..	1,70,000
	Charged ..	*48,144*	*20,000*	*—1,01,000*	*20,000*
	Voted or Authorized ..	**26,252**	**90,000**	**1,01,000**	**1,50,000**

COMMUTED VALUE OF PENSIONS

MAJOR HEAD : 83 PAYMENTS OF COMMUTED VALUE OF PENSIONS (NOT CHARGED TO REVENUE)

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS					
Payments of Commuted value of pensions—					
A—Payments in India.					
(1) Payable to Government servants	*Charged* ..	31,604	..	..	..
	Voted or Authorised ..	85,298	1,40,000	1,32,000	2,00,000
(2) Payable to other Governments	*Charged* ..	..	..	14,600	..
	Voted or Authorized ..	1,113	10,000	11,400	10,000
B—Payments in England.					
(HIGH COMMISSIONER FOR INDIA).					
Par Value ..	*Charged* ..	17,921	20,000	20,000	20,000
	Voted or Authorized ..	..	20,000	20,000	20,000
Loss or gain by exchange	*Charged* ..	39	..	..	..
	Voted or Authorized ..	..	..	..	..
Rounding ..	*Charged* ..	..	..	330	..
	Voted or Authorized ..	..	..	200	..
Total Payments of Commuted Value of Pensious ..		1,35,975	1,90,000	1,98,530	2,50,000
	Charged ..	49,564	20,000	34,930	20,000
	Voted or Authorized ..	86,411	1,70,000	1,63,600	2,30,000
Deduct—					
(1) Amount recovered from other Governments.	*Charged* ..	1,420	..	1,35,930	..
	Voted or Authorized ..	60,159	80,000	62,600	80,000
(2) Amount financed from ordinary revenues	*Charged* ..	48,144	20,000	—1,01,000	20,000
	Voted or Authorized ..	26,252	90,000	1,01,000	1,50,000
Net amount not charged to revenue ..		..	..	..	..
	Charged ..	..	..	..	..
	Voted or Authorized ..	..	..	..	..

Grant No. 28

STATIONERY AND PRINTING.

Voted or Authorised Rs. 2,72,000 ; *Charged* Rs. 5,000

Total Rs. 2,77,000

MAJOR HEAD : 56—STATIONERY AND PRINTING

Head of Department— { *Jail Press :—Inspector-General of Prisons, North-West Frontier Province*
Other Heads :—Secretary, Development Departments

SUMMARY	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs	Rs.	Rs.	Rs.
I—Stationery					
Purchase of stationery stores ..	..	**1[illegible],628**	**18,000**	**19,535**	**18,775**
Stationery supplied from Central Stores ..	..	**73,348**	**70,000**	**92,000**	**92,000**
Discount on Plain Paper used with Stamps ..	..	**512**	**525**	**525**	**525**
Purchase of Plain Paper used with Stamps ..	..	**1,150**	**2,700**	**2,700**	**3,000**
Deduct cost of stationery supplied to Secretarial Staff of the Governor and the Judicial Commissioner (Voted or Authorised).	..	**—2,460**	**—2,000**	**—2,000**	**—2,000**
Cost of stationery supplied to Secretarial Staff of the Governor and the Judicial Commissioner (*Charged*).	..	*2,460*	*2,000*	*2,000*	*2,000*
II—Printing					
Government Presses .. { *Charged* ..	56-A	*2,682*	*3,100*	*3,100*	*3,100*
Government Presses .. { **Voted or Authorised** ..	56-A	**1,50,245**	**1,59,073**	**1,50,052**	**1,61,759**
Printing at Private Presses ..	..	**12,999**	**15,000**	**19,500**	**15,000**
Cost of Printing work done by other Governments ..	..	**273**	**700**	**700**	**700**
Deduct—Value of Stationery supplied to and the cost of Printing work done for Commercial and other Paying Departments. { **Government Printing and Stationery Office, Peshawar.**	..	**—10,249**	**—10,000**	**—11,000**	**—11,000**
{ **Jail Press, Peshawar** ..	..	**—7,307**	**—6,805**	**—6,850**	**—6,850**
Rounding .. { *Charged* ..	..	..	*—100*	*—100*	*—100*
Rounding .. { **Voted or Authorised** ..	..	..	**—148**	**—162**	**+91**
Total 56—Stationery and Printing ..	..	**2,43,281**	**2,43,000**	**2,70,000**	**2,77,000**
Charged ..	..	*5,142*	*5,000*	*5,000*	*5,000*
Voted or Authorised ..	..	**2,38,139**	**2,38,000**	**2,65,000**	**2,72,000**

DETAILED ACCOUNT No. 56-A—STATIONERY AND PRINTING—GOVERNMENT PRESSES

Primary units of appropriation	Number 1940-41	Number 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			GOVERNMENT PRINTING AND STATIONERY OFFICE, PESHAWAR.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Manager (Rs. 460—30—700) ..	8,400	8,400	8,400	8,400
			Leave salary ..	..	900	..	900
			Total Pay of Officers ..	8,400	9,300	8,400	9,300
Pay of Establishment.	73	73	Clerks and other salaried establishment (at rates varying from Rs. 14 to Rs. 300).		50,351	51,351	51,831
	26	26	Piece-workers ..		22,000	22,500	22,500
			Additional Establishment in the Government Printing and Stationery Department to cope with the increase in work.	72,945	..	..	**6,252**
			Temporary Establishment ..		1,000	..	..
			Leave salary ..		2,000	2,000	2,000
			Deduct on account of emergency cut in pay	..	..	..	..
			Deduct—Probable savings ..	..	..	..	..
			Total Pay of Establishment ..	72,945	75,351	75,851	82,583
Allowances and Honoraria.			Travelling allowance ..	100	200	50	200
			Overtime and holiday allowances ..	8,926	2,400	2,400	2,400
			Other allowances ..		5,117	5,267	5,117
			Other allowances ..		..	..	**804**
			Deduct—Probable savings ..	..	..	..	..
			Total Allowances and Honararia ..	9,026	7,717	7,717	8,521

DETAILED ACCOUNT No. 56-A—STATIONERY AND PRINTING—GOVERNMENT PRESSES—concluded

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Contingencies ..	Additions to Plant and Machinery ..		4,750	4,050	4,750
	Outside Printing		..	..	..
	Repairs to plant and furniture ..		500	500	500
	Freight on plant and furniture ..		200	200	200
	Electric energy		4,000	4,800	4,800
	Stores		3,000	3,500	3,500
	Other supplies and services		11,000	11,000	9,000
	Contract conting ncies	1,450	3,900	3,900	3,500
	Other contingencies	25,392	900	900	800
	Deduct—Probable Savings	..	..	..	..
	Total Contingencies ..	26,842	28,450	28,850	27,050
Provision for Depreciation Fund.	Provision for Depreciation Fund ..	13,450	13,000	12,785	14,000
Renewals and Replacements from Depreciation Fund.	Renewals and replacements from Depreciation Fund	22,462	20,000	14,200	..
Amount transferred from Depreciation Fund.	Amount transferred from Depreciation Fund ..	—22,462	—20,000	—14,200	..
	Total ..	13,450	13,000	12,785	14,000
	Deduct—Cost of printing work done and publications supplied to the Secretarial Staff of Governor and the Judicial Commissioner (Voted or Authorized).	—2,682	—3,100	—3,100	—3,100
	Cost of printing work done and publications supplied to the Secretarial Staff of the Governor and the Judicial Commissioner (*Charged*).	*2,682*	*3,100*	*3,100*	*3,100*
	Total Government Printing and Stationery Office, Peshawar. { *Charged* ..	*2,682*	*3,100*	*3,100*	*3,100*
	{ Voted or Authorized ..	1,27,980	1,30,718	1,30,503	1,38,354
	Numbers 1940-41 1941-42				
Pay of Establishment.	3				
Contingencies ..					
	Other Supplies and Services ..	3,225	..	..	..
	Purchase of country stationery ..		2,400	2,300	2,050
	Contingencies		100	100	100
	Deduct—Lump cut for economy ..		..	..	..
	Total Contingencies ..	3,225	3,200	3,200	2,95[illegible]
Cost of Convict Labour supplied to Jail Press, Peshawar.	Cost of convict labour	12,000	12,000	12,000	12,000
Provision for Depreciation Fund.	Provision for Depreciation Fund ..	4,379	1,500	1,500	5,800
Renewals and Replacements from Depreciation Fund.	Renewals and replacements from Depreciation Fund	714	4,000	12,500	2,000
Amount transferred from Depreciation Fund.	Account transferred from Depreciation Fund ..	—714	—4,000	—12,500	—2,000
	Total Jail Press, Peshawar ..	22,264	19,355	19,549	23,40[illegible]
	Total Government Presses { *Charged* ..	*2,682*	*3,100*	*3,100*	*3,1*[illegible]
	{ Voted or Authorized	1,50,244	1,50,073	1,50,052	1,61,7[illegible]

(5)

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Detailed Account No. 56—Stationery and Printing—Government Presses—Delete the word "Contingencies" shown under the column "Primary Units of appropriation" against the sub-head "Travelling allowance and other allowances" and substitute "Allowances and Honoraria" instead. Also insert the word "Contingencies" against the entry "Repairs, plant and furniture" in the column "Primary Unit and appropriation".

Grant No. 29

EXTRAORDINARY CHARGES.

Voted or Authorized Rs. Nil

Total Rs. Nil

MAJOR HEAD :—63—EXTRA ORDINARY CHARGES

Head of Department—Chief Secretary to Government, North-West Frontier Province.

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs
	EXPENDITURE IN THE CIVIL SECRETARIAT ON WAR SECTION.				
Pay of establishment.	Clerks and Daftri (4)	..	..	2,787	3,231
	Peons (2)		..	336	336
	Total Pay of Establishment ..	..	..	3,123	3,567
Allowances and Honoraria.	Travelling Allowance (Voted or authorized) ..	..	..	..	100
	Hill Journey charges (Voted or authorized) ..	..	..	220	250
	Other Allowances (Voted or authorized) ..	..	..	84	98
	Hill Allowances (Voted or authorized) ..	..	..	275	300
	Total Allowances and Honoraria (Voted or authorized.)	..	..	579	748
	Grand total ..	..	..	3,702	4,315
Deduct amount recovered from other Governments, Departments, etc.	Deduct—Recoveries made from the Government of India ..	..	..	3,702	4,315
	Net Total ..	..	..	..	..

Grant No. 30

MALAKAND HYDRO-ELECTRIC SCHEME (CAPITAL EXPENDITURE AND WORKING EXPENSES)

Voted or Authorised Rs. 8,00,000 ; *Charged Rs. 2,56,000*

Total Rs. 10,56,000

MAJOR HEAD : XLI—HYDRO-ELECTRIC SCHEMES I—MALAKAND HYDRO-ELECTRIC SCHEME—WORKING EXPENSES (EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES).

" 52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES

" 53—CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE.

" 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES (OUTSIDE THE REVENUE ACCOUNT).

ESTABLISHMENT AND PENSIONARY CHARGES OF THE MALAKAND HYDRO-ELECTRIC SCHEME.

SUMMARY BY MAJOR HEADS		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
LI—Malakand Hydro-Electric Scheme	*Charged*	..	..	..	..
	Voted or Authorised	**1,76,677**	**1,57,000**	**1,51,000**	**2,02,000**
2—Interest on Capital Outlay on Electricity Schemes.	*Charged*	*2,08,993*	*2,44,000*	*2,37,000*	*2,56,000*
	Voted or Authorised	..	..	..	..
3—Capital outlay on Electricity Schemes met out of Revenue (voted or Authorised).		..	**3,50,000**	**3,17,000**	**3,20,000**
1-A—Hydro-Electric Scheme—Capital Expenditure.	*Charged*	..	..	..	..
	Voted or Authorised	**8,45,791**	**62,000**	..	..
tablishment and Pensionary charges	*Charged*	..	..	..	..
	Voted or Authorised	**2,42,099**	**2,74,000**	**2,53,000**	**2,78,000**
	Total	**14,73,560**	**10,87,000**	**9,58,000**	**10,56,000**
	Charged	*2,08,993*	*2,44,000*	*2,37,000*	*2,56,000*
	Voted or Authorised	**12,64,567**	**8,43,000**	**7,21,000**	**8,00,000**

DISTRIBUTION OF ESTABLISHMENT AND PENSIONARY CHARGES OVER CAPITAL EXPENDITURE AND WORKING EXPENSES.

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
LI—Hydro-Electric Scheme—Working Expenses :—					
Establishment charges ..	*Charged*	..	..	..	..
	Voted or Authorised	50,209	96,462	97,400	1,00,858
Pensionary charges ..	*Charged*	..	..	..	..
	Voted or Authorised	3,090	4,200	7,100	7,142
	Total	53,299	1,00,662	1,04,500	1,08,000
	Charged	..	..	..	..
	Voted or Authorised	53,299	1,00,662	1,04,500	1,08,000
-A—Capital outlay on Electricity Schemes—Malakand Hydro-Electric Scheme :—					
Establishment charges ..	*Charged*	..	..	..	..
	Voted or Authorised	1,77,735	1,66,538	1,38,300	1,58,758
Pensionary charges ..	*Charged*	..	..	..	..
	Voted or Authorised	11,065	6,800	10,200	11,242
	Total	1,88,800	1,73,338	1,48,500	1,70,000
	Charged	..	..	..	..
	Voted or Authorised	1,88,800	1,73,338	1,48,500	1,70,000
	Grand Total	2,42,099	2,74,000	2,53,000	2,78,000

SUMMARY BY MAJOR HEADS.

		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
LI—Hydro-Electric Scheme—Working Expenses :—					
Works and Tools and Plant and Suspense	(Voted or Authorised)	1,76,677	1,57,000	1,51,000	2,02,000
Establishment and Pensionary charges	*Charged*	..	..	..	..
	Voted or Authorised	53,299	1,01,000	1,04,500	1,08,000
Total XLI—Hydro-Electric Schemes—Working Expenses.	*Charged*	..	..	..	..
	Voted or Authorised	2,29,976	2,58,000	2,55,500	3,10,000
-Interest on capital outlay on Electricity Schemes	*Charged*	2,08,993	2,44,000	2,37,000	2,56,000
	Voted or Authorised	..	..		..
-Capital outlay on Electricity Schemes met out of Revenue (Voted or Authorised)		..	3,50,000	3,17,000	3,20,000
-A—Capital outlay on Electricity Schemes—Malakand Hydro-Electric Scheme :—					
Works outlay ..	*Charged*	..	..	..	..
	Voted or Authorised	8,45,791	62,000	..	..
Establishment and Pensionary charges	*Charged*	..	..	..	..
	Voted or Authorised	1,88,800	1,73,000	1,48,500	1,70,000
Total 81-A—Capital outlay, etc.	*Charged*	..	..	..	..
	Voted or Authorised	10,34,591	2,35,000	1,48,500	1,70,000
	Grant Total	14,73,560	10,87,000	9,58,000	10,56,000

MALAKAND HYDRO-ELECTRIC SCHEME.

MAJOR HEAD :—XLI—MALAKAND HYDRO-ELECTRIC SCHEME—WORKING EXPENSES (EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES).

Voted or Authorized Rs. 2,02,000; *Charged* Rs. Nil

Total Rs. 2,02,000

Head of Department—Superintending Engineer and Deputy Secretary to the Government, North-West Frontier Province (Electricity).

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS					
Maintenance proper	A	**82,789**	**92,000**	**90,000**	**75,000**
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. Less Amount to be spent from the Depreciation Reserve Fund.	..	**92,229**	**60,199**	**58,104**	**1,24,377**
Tools and Plant	..	**1,659**	**4,890**	**2,900**	**3,000**
Rounding—Voted or Authorised	..	..	**—89**	**—4**	**—377**
Total ..	..	**1,76,677**	**1,57,000**	**1,51,000**	**2,02,000**
Voted or Authorised ..	..	**1,76,677**	**1,57,000**	**1,51,000**	**2,02,000**

DETAILED ACCOUNT No. XLI-A—MALAKAND HYDRO-ELECTRIC SCHEME—WORKS

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Maintenance proper—				
Telephone System	**3,135**	**11,000**	**14,000**	**8,700**
Experimental and demonstration works	**4,498**	**10,000**	**10,000**	**10,000**
Other expenditure	**75,156**	**71,000**	**66,000**	**56,300**
Total Maintenance proper ..	**82,789**	**92,000**	**90,000**	**75,000**

MALAKAND HYDRO-ELECTRIC SCHEME

MAJOR HEAD : 52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES

Charged Rs. 2,56,000

Head of Department :—Superintending Engineer, and Deputy Secretary to Government, North-West Frontier Province, Electricity.

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
52—Interest on Capital outlay on Electricity Schemes—*Charged.*					
Interest on capital ..	..	*2,08,993*	*2,44,000*	*2,37,000*	*2,56,210*
Rounding ..	..	..	..	..	—210
Total *Charged* ..	..	*2,08,993*	*2,44,000*	*2,37,600*	*2,56,000*

MALAKAND HYDRO-ELECTRIC SCHEME

MAJOR HEAD : 53—CAPITAL OUTLAY ON ELECTRICIY SCHEMES MET OUT OF REVENUE

Voted or Authorised Rs. 3,20,000.

Head of Department :—Superintending Engineer, and Deputy Secretary to Government, North-West Frontier Province (Electricity).

	Detailed Account No.	Actuals, 1939-40	Budget Bstimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
53—Capital Outlayon Electricity Schemes met out of Revenue—Amount transferred from 81—A—Capital Outlay on Electricity Schemes—Malakand Hydro-Electric Scheme.	..	..	3,50,000	3,17,000	3,20,000
Total ..	..	..	3,50,000	3,17,000	3,20,000

MALAKAND HYDRO-ELECTRIC SCHEME

MAJOR HEAD : 53—CAPITAL OUTLAY ON ELECTRICIY SCHEMES MET OUT OF REVENUE

Voted or Authorised Rs. 3,20,000.

Head of Department :—Superintending Engineer, and Deputy Secretary to Government, North-West Frontier Province (Electricity).

	Detailed Account No.	Actuals, 1939-40	Budget Bstimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
53—Capital Outlayon Electricity Schemes met out of Revenue—Amount transferred from 81—A—Capital Outlay on Electricity Schemes—Malakand Hydro-Electric Scheme.	..	..	3,50,000	3,17,000	3,20,000
Total ..	..	..	3,50,000	3,17,000	3,20,000

MALAKAND HYDRO-ELECTRIC SCHEME

MAJOR HEAD : 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES (OUTSIDE THE REVENUE ACCOUNT) EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES)

Voted or Authorised Rs. Nil

Total Rs. Nil

Head of Department—Superintending Engineer, and Deputy Secretary to Government, North-West Frontier Province (Electricity).

SUMMARY BY MAJOR HEADS.	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Works	**A**	**6,94,795**	**3,54,238**	**2,84,000**	**2,68,000**
Tools and Plant	..	**17,158**	**20,140**	**9,100**	**12,000**
Suspense	**B**	**1,47,336**	**50,000**	**50,000**	**45,000**
Interest Charged to Capital (*Charged*) ..	..	..	..	..	..
Deduct English Cost of Stores and Establishment charges. — *Charged* ..	..	..	..	..	..
— **Voted or Authorised** ..	..	..	..	..	..
Charges in England .. — *Charged* ..	..	..	..	..	..
— **Voted or Authorized** ..	..	..	..	..	..
Loss or Gain by Exchange — *Charged* ..	..	..	..	..	..
— **Voted or Authorized** ..	..	..	..	..	..
Deduct Receipt and Recoveries on Capital Account ..	..	**—13,498**	**—12,000**	**—26,500**	**—5,000**
Rounding ..	..	..	**—378**	**+400**	..
Total ..	..	**8,45,791**	**4,12,000**	**3,17,000**	**3,20,000**
Deduct amount transferred to 53—Capital Outlay on Electricity Schemes met out of Revenue.	..	..	**—3,50,000**	**—3,17,000**	**—3,20,000**
Total ..	..	**8,45,791**	**62,000**	..	..
Charged ..	..	..	..	..	..
Voted or Authorized ..	..	**8,45,791**	**62,000**	..	..

DETAILED ACCOUNT No. 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—WORKS.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Grid System (Sub-Works)—				
(a) Preliminary	1,688	3,418	1,485	2,646
(b) Land	1,050	3,062	9,700	..
(c) Civil Works	4,012	31,000	8,175	30,000
(d) Gates, Penstock pipes and Valves	26,353	2,547	..	..
(e) Building (excluding quarters)	23,060	25,267	18,117	5,000
Construction of an Office for the Executive Engineer, Transmission Division.	..	..	..	**10,000**
(f) Quarters	9,748	31,737	29,980	10,000
(g) Generating plant	48,754	3,087	4,038	..
(h) Electrical apparatus	1,05,984	9,890	22,724	..
(i) Transmission lines	1,30,478	33,093	33,496	..
(k) Mains	..	..	..	..
(l) Service Communications	..	..	..	..
(o) Telephone system	..	..	..	..
(p) Miscellaneous	—31,627	2,863	463	2,354
Survey in connection with the possible extension to the Wah Cement Factory.	..	..	..	**2,000**
Total ..	3,19,502	1,45,964	1,28,178	62,000

DETAILED ACCOUNT No. 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—WORKS—continued

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
II—Peshawar Distribution system—				
(a) Preliminary	28	..	113	..
(b) Lands	..	442	..	442
(e) Building (excluding quarters)	160	..	..	..
(f) Quarters	1,662	1,760	38	..
(h) Electrical apparatus	12,542	1,217	2,479	6,000
(k) Mains	57,963	19,298	9,031	34,246
(l) Service communications	7,936	8,000	7,322	4,000
(m) Meters	2,681	1,500	5,624	1,312
(n) Public lighting	5,059	3,154	1,757	1,000
(o) Telephone system..	..	..	..	..
(p) Miscellaneous	23,729	..	—2,655	3,000
Total II ..	1,11,760	35,371	23,709	50,000
III—Nowshera Distribution System—				
(a) Preliminary	75	390	..	390
(b) Land	..	1,625	1,625	125
(e) Building (excluding quarters)	961	..	574	..
(f) Quarters	..	4,720	4,720	..
(h) Electrical apparatus	8,846	3,600	9,655	11,000
(k) Mains	42,382	33,725	17,085	21,000
(l) Service communications	13,827	18,125	6,385	10,085
(m) Meters	4,694	10,000	1,425	5,000
(n) Public lighting	5,188	2,000	3,450	2,000
(o) Telephone system..	..	..	..	..
(p) Miscellaneous	16,844	1,500	8,715	400
Total III ..	92,817	75,685	53,634	50,000
IV—Mardan Distribution System—				
(a) Preliminary	100	118	..	118
(b) Land	..	1,375	314	1,061
(e) Building (excluding quarters)	—2,087	..	..	574
(f) Quarters	..	1,760	..	1,760
(h) Electrical apparatus	23,132	..	8,628	..
(k) Mains	39,211	15,437	23,389	10,000
(l) Service communications	25,030	15,000	10,682	23,000
(m) Meters	10,266	6,000	4,937	4,000
(n) Public lighting	2,683	5,000	1,059	8,000
(o) Telephone system..	..	..	..	..
(p) Miscellaneous	28,770	1,522	14,078	..
Total IV ..	1,27,105	46,212	63,087	48,513

Detailed Account No. 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—Works—concluded

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
V—Charsadda Distribution System—				
(a) Preliminary	308	144	..	144
(b) Land	..	600	600	..
(e) Building (excluding quarters)	..	..	574	..
(f) Quarters	..	1,760	1,760	..
(h) Electrical apparatus	2,087	3,631	27	5,000
(k) Mains	20,051	19,633	—1,775	20,000
(l) Service communications	7,381	10,000	7,139	14,856
(m) Meters	3,195	4,000	2,043	5,000
(n) Public lighting	..	3,000	..	3,000
(o) Telephone system	..	..	..	..
(p) Miscellaneous	..	..	..	2,000
Total V	33,022	42,768	10,368	50,000
VI—Malakand Distribution System—				
(a) Preliminary	..	..	..	..
(b) Land	..	..	..	..
(e) Building (excluding quarters)	701	..	372	..
(f) Quarters	5,875	3,700	700	2,250
(h) Electrical apparatus	255	173	173	2,000
(k) Mains	1,675	1,661	2,584	1,000
(l) Service communications	35	..	97	..
(m) Meters	2,048	330	350	1,172
(n) Public lighting	..	1,650	176	1,000
(o) Telephone system	..	..	..	..
(p) Miscellaneous	..	724	684	..
Total VI	10,589	8,238	5,136	7,422
Grand Total	6,94,795	3,54,238	2,84,112	2,55,935
Rounding	..	..	—112	+65
Total	6,94,795	3,54,238	2,84,000	2,68,000

Detailed Account No. 18-B—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—Suspense

Primary units of appropriation		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
	Stock.				
Suspense	Charges	3,97,746	1,60,000	2,92,000	2,70,000
	Deduct credits (by transfer to works or stock)	3,07,886	1,00,000	2,19,000	2,20,000
	Total Stock	89,860	60,000	73,000	50,000
	London Stores.				
	Charges in England	2,27,794 (Charges in England and Indian Charges together)	6,160	32,548	..
	Indian Charges		74,000	33,434	..
	Total	2,27,794	80,160	65,982	..
	Deduct credits (by transfers to works or Stock)	2,29,869	80,160	63,982	..
	Total London Stores	—2,075	..	2,000	..
	Other Suspense Accounts				
	Charges	3,80,443	4,40,000	2,51,000	2,85,000
	Deduct credits (by transfers to works or stock)	3,20,892	4,50,000	2,76,000	2,90,000
	Total Other Suspense Accounts	59,551	—10,000	—25,000	—5,000
	Total Suspense	1,47,336	50,000	50,000	45,000

MALAKAND HYDRO-ELECTRIC SCHEME

MAJOR HEAD :—ESTABLISHMENT AND PENSIONARY CHARGES OF THE MALAKAND HYDRO-ELECTRIC SCHEME

Total (Voted or Authorized) Rs. 2,78,000

Establishment Charges (Voted or Authorized) Rs. 2,60,000

Pensionary Charges Rs. 18,000

Head of Department—Superintending Engineer and Deputy Secretary to Government, North-West Frontier Province, Electricity

Primary units of appropriation	Number 1940-41	Number 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			DIRECTION	Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	5	5	Superintending Engineer and Deputy Secretary to Government, North-West Frontier Province 1 (Rs. 1,750—100—2,150), 1 Technical Assistant (Rs. 475—1,000), 1 Financial Assistant (Rs. 200—20—600), 1 Assistant Commercial Engineer (Rs. 200—20—600), 1 Apprentice Electrical Engineer (Rs. 100—25—150).	34,302	36,026	30,000	36,800
			Contribution at 75 per cent. of 1/12th of pay to Compulsory Contributory Provident Fund.		2,011	1,200	2,200
			Leave Salary		1,830	500	1,000
			Total Pay of Officers ..	34,302	39,867	31,700	40,000
Pay of Establishment.	16	22	*Other Establishment*— 1 Stenographer (Rs. 60—5—120), 1 Stenographer (Rs. 60—5—120/10—200) 1 Clerk (Rs. 200—10—300), 4 Clerks (Rs. 75—5—150), 7 Clerks (Rs. 45—3—105), 1 Draftsman (Rs. 120—8—200) 1 Assistant Draftman (Rs. 80—140) and 3 Tracers (Rs. 40—2—90), 3 Clerks (Rs. 25—1—30).	18,162	22,413	19,000	18,550
			Creation of— (1) One post of Consumer Register Clerk in grade Rs. 45—3—90/3—105, with effect from 1st March 1941. (2) One post of Consumer Register Clerk in grade Rs. 45—3—90/3—105, with effect from 1st April 1941. (3) One post of Record Lifter in grade Rs. 20—1/5—25, with effect from 1st April 1941. (4) One post of peon at Rs. 14 per mensem, with effect from 1st April 1941.		..	..	**1,248**
	1	1	1 Temporary Accountant (Rs. 200—20—500).				
	9	9	Servants (Rs. 18 to 14) ..				
			Leave Salary, etc.		1,524	..	1,450
			Total Pay of Establishment ..	18,162	23,937	19,000	21,248
Allowances and Honoraria.			Travelling Allowance	2,508	3,500	3,500	4,000
			Other Allowances		926	900	828
			Headquarter Allowance	..	..	..	**148**
			Total Allowances and Honoraria ..	2,508	4,426	4,400	4,976
Contingencies ..			Contingencies	6,012	5,000	5,000	4,500
Grants-in-aid Contributions, etc.			Leave salary and General Provident Fund Contributions of a Special Investigation Officer.	575	..	..	..
			Total Direction ..	61,559	73,230	60,100	70,724
	Number 1940-41	Number 1941-42	EXECUTIVE				
Pay of Officers ..	13	13	1 Executive Engineer (Rs. 475—1,000), 1 Plant Engineer (Rs. 475—1,100) 1 Head Sub-Station Engineer (Rs. 200—20—600). 4 Local Superintendents (Rs. 200—20—600), 4 Shift Engineers (Rs. 200—20—600), 2 Apprentice Electrical Engineers (Rs. 100—25—150).	58,093	56,425	64,000	60,000
	1	1	1 Power House Superintendent (Rs. 200—20—600).				
	2	2	1 Temporary Assistant Executive Engineer (Rs. 300—25—700), 1 Temporary Assistant Engineer (Rs. 200—20—600).				
			Contribution at 75 per cent. of 1/12th pay to Compulsory Contributory Fund.		4,216		2,000
			Leave Salary		3,359		2,000
			Probable Savings	..	..		2,000
			Total Pay of Officers ..	58,093	64,000	64,000	62,000

ESTABLISHMENT AND PENSIONARY CHARGES OF THE MALAKAND HYDRO-ELECTRIC SCHEME

Primary Units of appropriation	Number 1940-41	Number 1941-42		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
			EXECUTIVE—concluded	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	99	111	1 Accountant (Rs. 100—300), 1 Clerk (Rs. 120—10—200), 5 Clerks (Rs 75—5—1·0), 12 Clerks (Rs. 45—3—105), 1 Clerk (Rs. 25—1—30), 1 Stenographer (Rs. 60—5—120), 2 Overseers (Rs. 80—255), 1 Tracer (Rs. 40—90), 1 Head Line Inspector (Rs. 150—250), 1 Head Storekeeper (Rs 60—100), 2 Assistant Storekeepers (Rs. 40—60), 7 Head Linesmen Rs 60—120, 34 Linesmen (Rs. 30—50), 2 Head Mistries (Rs. 60—120), 7 Station Attendants (Rs. 60—120), 20 2nd grade Station Attendants (Rs. 40—80), 4 Mistries (Rs. 40—60), 4 Lorry Drivers (Rs. 30—50), 1 Head Jointer (Rs. 60—120), 4 Cleaners (Rs. 15—20).	64,988	69,744	70,500	75,775
			Creation of— **(1) Seven posts of Clerks in grade Rs. 45—3—90/3—105 with effect from 1st April 1941.** **(2) Ten posts of Clerks in grade Rs. 45—3—90/3—105 for six months in a year.** **(3) One post of Meter Reader in grade Rs. 25—1—30 with effect from 1st March 1941.** **(4) One post of Sub-Station Attendant I in grade Rs. 60—5/2—120 with effect from 1st April 1941.** **(5) One post of peon at Rs. 14 per with effect from 1st March 1941.**	..	..	..	**4,510**
	2	2	1 Temporary Surveyor (Rs. 200—300), 1 Temporary Overseer (Rs. 140 for six months.				
	20	20	Servants 20 (Rs. 18—14). ..				
			Leave Salary	..	2,851		2,225
			Probable Savings	..	..		3,000
			Total Pay of Establishment ..	64,988	72,595	70,500	79,510
Allowances and Honoraria.			Travelling Allowance	14,646	15,790	11,000	11,000
			Headquarter Allowance		..	..	**445**
			Other Allowances		1,040	1,040	1,000
			Passages	..	3,000	..	..
			Total Allowances and Honoraria	14,646	19,830	12,040	12,445
Contingencies ..			Contingencies	13,261	15,000	16,700	15,500
			Total Executive ..	1,50,988	1,71,425	1,63,240	1,69,455
Establishment Charges payable to other Governments, Departments, etc.			Charges payable to Political Agent, Malakand, for Levy guard at Jabban.	6,491	7,100	7,100	7,100
			Charges payable to other Governments, Departments, etc. — *Charged* ..	..	..	..	..
			Charges payable to other Governments, Departments, etc. — Voted or Authorized ..	..	..	..	..
			Share of Direction Charges of Chief Engineer's Office. — *Charged* ..	..	..	..	..
			Share of Direction Charges of Chief Engineer's Office. — Voted or Authorized ..	..	..	..	..
			Total — *Charged* ..	..	..	..	..
			Total — Voted or Authorized ..	6,491	7,100	7,100	7,100
Establishment Charges Recoverable from other Governments, Departments, etc.			Deduct—Establishment Charges Recoverable from other major heads by pro-rata distribution. — *Charged* ..	..	..	..	..
			Deduct—Establishment Charges Recoverable from other major heads by pro-rata distribution. — Voted or Authorized ..	—5,362	—8,000	—14,000	—10,000
			Deduct—Establishment charges recoverable from Central Government.	..	..	..	..
			Special Revenue—				
			Pay of Establishment ..	6,789	7,276	9,582	9,846
			Allowances and Honoraria	424	532	800	962
			Total ..	7,213	7,808	10,382	10,808
			P. Medical Contingencies	11	..	..	..
			Total Establishment Charges in India ..	2,20,900	2,51,563	2,26,822	2,48,087
			Charged ..	..	..	..	..
			Voted or Authorized ..	2,20,900	2,51,563	2,26,822	2,48,087

ESTABLISHMENT AND PENSIONARY CHARGES OF THE MALAKAND HYDRO-ELECTRIC SCHEME—concluded

(6)

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Omit the words " Sterling Overseas pay " under column " Primary Units of appropriation ".

E. E. C. PRICE,
Secretary to Government,
North-West Frontier Province,
Finance Department.

Primary units or appropriation			Budget	Revised	Budget Estimate, 1941-42
					Rs.
				o	.. 11,760 ..
				o	11,760
				2	2,59,847
					..
				2	2,59,847
				78	+153
				oo	2,60,000
					..
	Pensionary Charges { Voted or Authorized ..	}	11,000	17,300	18,384
	Rounding	..	..	+200	—384
	Total Establishment and Pensionary Charges (Voted or Authorized).	2,42,099	2,74,000	2,53,000	2,78,000

CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT

Voted or Authorized Rs. *Nil*

Total Rs. *Nil*

MAJOR HEAD 81 :—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department

	Detailed Account No.	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Original Works—Buildings	..	..	..	..	..
Establishment .. *Charged* ..	..	..	..	..	..
Establishment .. **Voted or Authorized** ..	..	..	..	..	..
Tools and Plant	..	..	..	..	..
Deduct—Receipts and recoveries on Capital Account ..	..	—331	..	..	..
Total 81—Capital Account of Civil Works outside the Revenue Account.	..	—331	..	..	..
Charged ..	..	..	..	..	..
Voted or Authorized ..	..	—331	..	..	..

Grant No. 31

DEPOSITS AND ADVANCES.

ADVANCES NOT BEARING INTEREST

Voted or Authorized Rs. 53,000

MAJOR HEAD.—ADVANCES REPAYABLE

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE.				
Civil Advances—				
Objection Book Advances	76,309	82,000	52,000	52,000
P. W. Taccavi Advances	6	..	..	..
Advances for Rest Camps	150	..	100	100
Special Advances	720	..	1,000	1,000
Revenue Advances	..	..	..	..
Rounding	..	..	—100	—100
Total Advances not bearing Interest ..	77,185	82,000	53,000	53,000

Grant No. 32

LOANS AND ADVANCES.

Voted or Authorised Rs. 1,69,000

Total Rs. 1,69,000

MAJOR HEAD :—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Heads of Department— *Loans to Municipalities, Port Funds, etc. except Loans for Industrial Purposes.—Revenue and Divisional Commissioner, North-West Frontier Province. Loans for Industrial Purposes—Secretary, Development Departments. Loans to Government Servants—Secretary to Government, North-West Frontier Province, Finance Department.*

Heads of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.				
Advances to cultivators granted under—				
(1) Land Improvement Loans Act, 1883	26,080	30,000	25,000	25,000
(2) Agriculturists Loans Act, 1884	1,15,372	1,00,000	1,15,000	1,00,000
(3) Act VIII of 1873	..	..	..	..
(4) Advances to Co-operative Societies under Act of 1912 ..	..	..	..	..
Loans to Land-holders and other Notabilities	..	..	..	..
Loans to Municipalities	..	..	..	..
Grant of Loan to the Municipal Committee, Mardan, for the building of new Civil Hospital.	..	..	..	..
Miscellaneous Loans and Advances	5,000	..	2,50,000	..
Issue of Loans for Industrial Purposes	600	5,000	..	5,000
Total Loans to Municipalities, Port Funds, etc. ..	1,47,052	1,35,000	3,90,000	1,30,000
Loans to Government Servants for—				
House building	22,738	30,000	27,000	23,000
Purchase of motor cars	39,630	15,000	21,400	16,000
Other means of conveyances	250	..	..	..
Passage money	..	..	..	..
Total Loans to Government Servants ..	62,618	45,000	48,400	39,000
Rounding	..	..	—400	..
Total ..	2,09,670	1,80,000	4,38,000	1,69,000
CHARGES IN ENGLAND.				
Loans to Government Servants for—				
Purchase of motor car	..	..	..	..
Grand total ..	2,09,670	1,80,000	4,38,000	1,69,000

PUBLIC DEBT.

Head of Department :—Secretary to Government, Finance Department.

Heads	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
I.—Permanent Debt—Provincial Loans bearing Interest ..	3,20,700	..	..	..
Loan from the Central Government	..	..	..	..
Total ..	3,20,700	..	..	..
II.—Floating Debt— Ways and means advances	..	..	3,00,000	..
Total ..	..	..	3,00,000	..

UNFUNDED DEBT—STATE PROVIDENT FUNDS

Head of Department :—Secretary to Government, Finance Department

Heads of Account				
General Provident Fund	2,09,025	2,12,000	2,06,000	2,06,000
Contributory Provident Fund	7,411	10,000	1,000	1,000
Total ..	2,16,436	2,22,000	2,07,000	2,07,000

DEPOSITS NOT BEARING INTEREST—A—SINKING FUND

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—SINKING FUND—(RECEIPTS AND DISBURSEMENTS)

Head of Department :—Secretary to Government, Finance Department

Heads	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940 41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
Opening balance	1,50,736	3,06,242	5,788	..
Receipts— Transfer from the Revenue Account, i.e. 23—Appropriation for Reduction or Avoidance of Debt.	1,51,000	1,51,000	1,51,000	91,000
Interest receipts	6,164	11,500	..	..
Total ..	3,07,900	4,68,742	1,56,788	91,000
DISBURSEMENTS.				
Purchase of Securities	3,00,587	..	1,56,788	91,000
Interest paid	1,525	500	..	..
Total ..	3,02,112	500	1,56,788	91,000
Closing balance	5,788	4,68,242	..	..

DEPOSITS NOT BEARING INTEREST—A—SINKING FUND

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—SINKING FUND INVESTMENT ACCOUNT—(RECEIPTS AND DISBURSEMENTS)

Head of Department :—Secretary to Government, Finance Department

RECEIPTS.				
Opening balance	—9,813	—3,00,850	..	..
Receipts— Sinking Fund Investment Account	3,00,587	..	..	..
Total ..	2,90,774	—3,00,850	..	..
DISBURSEMENTS.				
Sinking Fund Investment Account— Purchase of Securities	2,90,774	1,50,500	..	..
Total ..	2,90,774	1,50,500	..	..
Closing balance	..	—4,51,350	..	..

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS

FAMINE RELIEF FUND

Head of Department :—Revenue and Divisional Commissioner

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
A—FAMINE RELIEF FUND				
RECEIPTS				
Opening balance	74,090	26,119	75,874	87,377
Receipts—Transfers from the Revenue Account	10,000	10,000	10,000	10,000
Interest Receipts	1,503	1,503	1,503	1,503
Total	85,593	37,622	87,377	98,880
DISBURSEMENTS				
A—Famine Relief Fund—Transfers to 54-A—Famine Relief to meet expenditure on the reclamation of lands of Siran Flood Sufferers of 1938.	9,719	..	..	..
Closing balance	75,874	37,622	87,377	98,880
B—INVESTMENT ACCOUNT				
Opening balance	..	..	—49,474	—49,474
Receipts—Sale of Securities	..	..	..	..
Total	..		—49,474	—49,474
Disbursements—Purchase of Securities	..	..	..	..
Closing balance	—49,474	..	—49,474	—49,474

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS

DEPRECIATION RESERVE FUNDS—GOVERNMENT PRESSES—RECEIPTS AND DISBURSEMENTS

Head of Departments { *Provincial Press—Secretary, Development Departments*; *Jail Press—Inspector-General of Prisons* }

	HEADS	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Opening balance	Provincial Press	18,731	8,231	9,719	8,304
	Jail Press	15,323	18,988	18,989	7,989
	Total	34,054	27,219	28,708	16,293
Receipts	Provincial Press	13,451	13,000	12,785	14,000
	Jail Press	4,379	1,500	1,500	5,800
	Total	17,830	14,500	14,285	19,800
Total	Provincial Press	32,182	21,231	22,504	22,304
	Jail Press	19,702	20,488	20,489	13,789
	Total	51,884	41,719	42,993	36,093
Expenditure	Provincial Press	22,463	20,000	14,200	..
	Jail Press	713	4,000	12,500	2,000
	Total	23,176	24,000	26,700	2,000
Closing balance	Provincial Press	9,719	1,231	8,304	22,304
	Jail Press	18,989	16,488	7,989	11,789
	Total	28,708	17,719	16,293	34,093

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS

DEPRECIATION RESERVE FUND—ELECTRICITY—(RECEIPTS AND DISBURSEMENTS)

Head of Department :—Deputy Secretary to Government, Electricity

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Opening balance	..	92,295	92,229	1,51,712
Receipts—				
Transfer from the Revenue Account	92,229	60,199	58,104	1,24,377
Interest receipts	..	..	1,379	2,756
Total	92,229	1,52,494	1,51,712	2,78,845
DISBURSEMENTS				
Transfer to Revenue Account	..	..	..	..
Interest paid	..	..	..	..
Total	..	..	..	..
Closing balance	92,229	1,52,494	1,51,712	2,78,845 (a)

(a) Cash Rs. 1,86,859. Investment Rs. 91,986

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS

DEPRECIATION RESERVE FUND—ELECTRICITY

(INVESTMENT ACCOUNT)

	Actuals, 1939-40	Budget Eseimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Opening balance	..	..	..	—91,986
Receipts— Investment Account	..	..	..	..
Total ..	..	..	..	—91,986
Disbursements— Investment Account— Purchase of Securities	..	..	91,986	..
Total .:	..	..	91,986	..
Closing balance	..	..	—91,986	—91,986

PROVINCIAL ROADS FUND—OTHER ACCOUNTS

(RECEIPTS AND DISBURSEMENTS)

Head of Department :—The Secretary to Government, North-West Frontier Province Public Works Department

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs-
Opening balance	..	52,604	52,604	95,327
Receipts— Transfer from the Revenue Account, i. e., 50—Civil Works ..	52,604	1,00,000	1,00,000	1,00,000
Total ..	52,604	1,52,604	1,52,604	1,95,327
Disbursements — Transfer to the Revenue Account under 50—Civil Works ..	..	..	57,277	..
Total ..	..	..	57,277	..
Closing balance	52,604	1,52,604	95,327	1,95,327

C—OTHER DEPOSIT ACCOUNTS

DEPOSITS OF LOCAL FUNDS

Head of Department :—Secretary to Government, Finance Department

Heads of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
District Funds	15,73,479	17,00,000	18,00,000	16,00,000
Municipal Funds	12,77,640	15,00,000	15,00,000	14,00,000
Total ..	28,51,119	32,00,000	33,00,000	30,00,000

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS

Head of Department :—Secretary to Government, Finance Department

Revenue Deposits	10,90,385	9,99,000	13,06,000	13,06,000
Civil Court's Deposits	14,013	3,000	2,000	2,000
Personal Deposits	11,68,046	12,34,000	12,96,000	12,96,000
Deposits on account of Police Funds	2,18,700	1,14,000	3,16,000	3,16,000
Public Works Deposits	4,53,656	4,24,000	3,86,000	3,86,000
Deposit of fees received by Governments servants on account of work done for private bodies.	11,876	4,000	5,000	4,000
Other Civil Deposits	72,935	76,000	83,000	73,000
Total ..	30,29,611	28,54,000	33,94,000	33,83,000

OTHER ACCOUNTS

SUBVENTION FROM CENTRAL ROAD DEVELOPMENT ACCOUNT

Head of Department—Secretary, Public Works Department

Heads of Account		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Opening balance ..	.. ..	4,546	..	2,406	2,406
Subventions from Central Road Development Account.	Ordinary Allotments ..	4,72,964	2,50,000	2,02,383	3,40,400
	Allotments from the Reserve ..		50,000	1,08,300	4,700
	Total Receipts ..	4,77,510	3,00,000	3,13,089	3,47,506
Expenditure ..	Ordinary Allotments ..	4,75,104	3,00,000	2,02,383	3,40,400
	Allotments from the Reserve ..			1,08,300	4,700
	Total Expenditure ..	4,75,104	3,00,000	3,10,683	3,45,100
Closing balance ..	.. ..	2,406	..	2,406	2,406

DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS.

Head of Department—Secretary, Development Departments

Heads of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Opening balance	73,123	18,719	96,262	4,154
Receipts—				
Grants for the Co-operative Training and Education Scheme ..	1,13,394	2,73,239	47,034	1,11,041
Grants for Cottage and Small Scale Woollen Industry ..				
Grants for other Schemes				
Total Receipts ..	1,13,394	2,73,239	47,034	1,11,041
Total of Opening Balance and Receipts ..	1,86,517	2,91,958	1,43,296	1,15,195
Disbursements :—				
Co-operative Training and Education Scheme ..	90,255	4,154	4,154	..
Cottage and Small Scale Woollen Industry		8,600	9,134	..
Discretionary grants by Deputy Commissioners ..		..	..	..
Consolidation of Holdings		9,902	1,136	3,736
Drinking Water Supply Schemes		1,69,841	33,894	39,431
Bara Irrigation System		..	..	..
Inter-village communications		14,223	8,478	10,500
Industrial shop		..	..	..
Rural Sanitation		13,047	9,973	12,390
Village Irrigation Channels		43,311	64,032	37,187
Demonstration Plots		4,855	3,035	2,070
Fruit Cultivation		5,306	5,306	5,747
School Farm		..	..	..
Total Disbursements ..	90,255	2,73,239	1,39,142	1,11,041
Balance	96,262	[illegible]	4,154	4,15[illegible]

Deposit Account of Grant made by the Imperial Council of Agricultural Research

Head of Department—Secretary, Development Departments

Heads of Accounts		Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
Opening balance of grants made for	Marketing Scheme ..				
	Sugarcane Research Scheme ..				
	Veterinary Disease Investigation Scheme.				
	Harticulture ..	4,168	4,168	3,597	3,597
	Mixed Farming Scheme ..				
	Fruit and Vegetable Drying Scheme				
	Breeding of Lambs with Karakul pelts.				
	Total ..	4,168	4,168	3,597	3,597
Receipts—Grants from the Imperial Council of Agricultural Research for	Marketing Scheme ..		10,000	10,000	10,000
	Sugarcane Research Scheme ..		14,296	14,296	14,296
	Investigation of Poultry Diseases ..		2,459	1,192	1,907
	Veterinary Disease Investigation Scheme.		7,400	6,745	7,045
	Horticulture ..	27,017	4,010	4,450	4,783
	Mixed Farming Scheme ..		..	..	2,704
	Fruit and Vegetable Drying Scheme		..	..	6,028
	Breeding of Lambs with Karakul pelts.		..	..	9,581
	Total ..	27,017	38,165	36,683	56,344
	Total ..	31,185	42,333	40,280	59,941
Payments—Transfers to the Revenue Account to meet expenditure on	Marketing Scheme ..	9,875	10,000	10,000	10,000
	Sugarcane Research Scheme ..	5,438	14,296	14,296	14,296
	Veterinary and Poultry Disease Investigation Schemes.	8,575	9,859	7,937	8,952
	Horticulture ..	3,700	4,010	4,450	4,783
	Mixed Farming ..	..	..	..	2,704
	Fruit and Vegetable Drying Scheme	..	..	..	6,028
	Breeding of Lambs with Karakul pelts.	..	..	..	9,581
	Total ..	27,588	38,165	36,683	56,344
Closing balance of grants made for ..	Marketing Scheme ..				
	Sugarcane Research Scheme ..				
	Veterinary and Poultry Disease Investigation Schemes.				
	Horticulture ..	3,597	4,168	3,597	3,597
	Mixed Farming ..				
	Fruit and Vegetable Drying Scheme				
	Breeding of Lambs with Karakul pelts.				

Deposit Account of Grants from the Central Government for the Development of Handloom Industries

Head of Department—Secretary, Development Departments

Heads	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Opening balance ..	—17,227	—17,227	..	..
Receipts—Grant from the Central Government ..	17,727	3,500	5,500	..
Total ..	..	—13,727	5,500	..
Payments—Transfer to the Revenue Account to meet expenditure on Handloom Weaving Institute.	..	3,500	5,500	..
Closing balance ..	..	—17,227	..	..

ADVANCES NOT BEARING INTEREST.

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940 41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Forest Advances	2,24,746	2,17,000	2,65,000	2,65,000
Permanent Advances	845	1,000	1,000	1,000
Account with Foreign Government and Indian States ..	..	..	..	..
Account with the Government of Burma	17,424	18,000	18,000	18,000
Account with the Reserve Bank	10,359	1,06,000	10,000	10,000
Total ..	2,53,374	3,42,000	2,94,000	2,94,000

REMITTANCES—REMITTANCES WITHIN INDIA

Head of Department—Secretary to Government, Finance Department

Head of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Remittances between treasuries	70,583	85,000	1,27,000	1,27,000
Forest remittances	8,52,478	8,81,000	9,48,000	9,48,000
Public Works remittances—				
Public Works cheques	45,62,783	42,31,000	41,02,000	41,02,000
Transfers between Public Works Officers	75,009	67,000	1,32,000	1,32,000
Other remittances	15,01,412	19,59,000	16,17,000	16,17,000
Remittance by bills	11,35,730	11,13,000	12,41,000	12,41,000
Adjustment account between Central and Provincial Governments ..	58,55,488	53,20,000	60,98,000	60,98,000
Adjustment account with Railways	10,75,354	11,00,000	12,02,000	12,02,000
Inter-Provincial Suspense Account	6,36,741	5,53,000	6,27,000	6,27,000
Total ..	1,57,65,578	1,53,09,000	1,60,94,000	1,60,94,000

SUSPENSE

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Suspense Account	2,18,23,390	1,79,06,000	1,52,07,000	..
Cheques and bills	48,51,413	47,68,000	50,31,000	50,31,000
Departmental and other similar Accounts	50,491	55,000	42,000	42,000

EXPENDITURE IN ENGLAND THROUGH THE SECRETARY OF STATE FOR INDIA

Heads of Account		Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.
EXPENDITURE				
Grant No. 10				
18—Irrigation—				
Leave Salaries and Deputation Pay	*Charged* ..	..	..	..
	Voted or Authorized ..	..	..	..
Grant No. 12				
25—General Administration—				
Leave Salaries and Deputation Pay	*Charged* ..	..	..	..
	Voted or Authorized ..	..	..	..
Other Charges (*Charged*) ..	.. ..	..	..	..
Grant No. 13				
27—Administration of Justice—				
Law charges in connection with appeals (Voted or Authorized)	..	2,680	12,000	6,000
Grant No. 14				
28—Jails and Convict Settlements—				
Leave Salaries and Deputation Pay	*Charged* ..	..	..	..
	Voted or Authorized ..	..	..	..
Grant No. 26				
55—Superannuation allowances and pensions (*Charged*) ..	..	*42,000*	*42,000*	*42,000*
Total expenditure through the Secretary of State for India	..	44,680	54,000	48,000
	Charged ..	*42,000*	*42,000*	*42,000*
	Voted or Authorized ..	2,680	12,000	6,000

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA

Heads of Account	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.
Grant No. 4			
10—Forests—			
Leave Salaries and Deputation Pay .. { *Charged* ..	..	3,440	..
Leave Salaries and Deputation Pay .. { Voted or Authorised ..	..	..	..
Sterling Overseas Pay (*Charged*)	4,280	2,160	2,160
Total ..	4,280	5,600	2,160
Charged ..	4,280	5,600	2,160
Voted or Authorised ..	..	..	..
Grant No. 6			
12—Charges on account of Motor Vehicles Taxation Acts (India)—			
Sterling Overseas Pa y (*Charged*)	4,000	1,360	..
Total ..	4,000	1,360	..
Grant No. 10			
18—Irrigation—Miscellaneous Expenditure and 50—Civil Works—			
Leave Salaries and Deputation pay .. { *Charged* ..	20,920	6,780	..
Leave Salaries and Deputation pay .. { Voted or Authorised ..	1,960	2,292	..
Sterling Overseas Pay (*Charged*)	15,000	8,800	4,270
Stores for India (Voted or Authorised)	..	..	..
Allotments of Pay of Officers (*Cahrged*)	..	4.940	4,800
Total ..	37,880	22,812	9,070
Charged ..	35,920	20,520	9,070
Voted or Authorised ..	1,960	2,292	..
Grant No. 12			
25—General Administration—			
Leave Salaries and Deputation Pay .. { *Charged* ..	32,640	12,080	14,840
Leave Salaries and Deputation Pay .. { Voted or Autherised ..	..	..	..
Sterling Overseas Pay (*Charged*	83,000	66,640	65,360
Allotments of Pay of Officers (*Charged*)	..	7,600	7,200
Provincial Government's share of the cost of the High Commissioner's Establishment (Voted or Authorised).	9,080	9,200	11,040
Allowances etc., of I. C. S. candidates (*Charged*)	9,600	6,480	960
Travelling allowance (*Charged*)	..	..	..
Stores .. .. .. { *Charged* ..	..	..	..
Stores .. .. .. { Voted or Authorised ..	..	..	..
Other Charges—Publications Voted or Authorised)	320	80	..
Total ..	1,34,640	1,02,080	99,400
Charged ..	1,25,240	92,800	88,360
Voted or Authorised ..	9,400	9,280	11,040
Grant No. 13			
27—Administration of Justice—			
Leave Salaries and Deputation Pay .. { *Charged* ..	17,960	3,720	..
Leave Salaries and Deputation Pay .. { Voted or Authorised ..	..	..	..
Sterling Overseas Pay (*Charged*)	4,000	6,680	4,800
Total ..	21,960	10,400	4,800
Charged ..	21,960	10,400	4,800
Voted or Authorised ..	..	..	..

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA—contd.

Heads of Account		Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
Grant No. 14		Rs	Rs.	Rs.
—Jails and Convict Settlements—				
Leave Salaries and Deputation Pay	*Charged*	..	..	..
	Voted or Authorised	..	..	..
Sterling Overseas Pay (*Charged*)	..	*4,800*	*4,800*	*4,800*
her Charges— Travelling Allowance (*Charged*)	..	..	..	..
Publications (Voted or Authorised)	..	40	80	80
her Allowances— Subsistence and Study Allowance (*Charged*)	..	..	..	..
	Total	4,840	4,880	4,880
	Charged	*4,800*	*4,800*	*4,800*
	Voted or Authorised	40	80	80
Grant No. 15				
—Police—				
Leave Salaries and Deputation Pay	*Charged*	*37,520*	*1,960*	..
	Voted or Authorised	5,840	1,240	..
Sterling Overseas Pay (*Charged*)	..	*22,240*	*35,920*	*33,600*
Allotments of Pay of Officers (*Charged*)	..	..	*2,560*	*4,000*
Stores (Voted or Authorised)	..	..	..	..
Other Charges Travelling Allowance	*Charged*	..	..	..
	Voted or Authorised	..	..	..
her Allowances—				
Subsistence and study Allowance ..	*Charged*	..	..	..
	Voted or Authorised	..	..	..
	Total	65,600	41,680	37,600
	Charged	*59,760*	*40,440*	*37,600*
	Voted or Authorised	5,840	1,240	..
Grant No. No. 16				
—Education—				
Leave Salaries and Deputation Pay	*Charged*	..	..	..
	Voted or Authorised	1,800	..	..
Sterling Overseas Pay (*Charged*)	..	..	..	..
Scholarships, Allowances (Voted or Authorised)	..	..	..	..
	Total	1,800	..	..
	Charged	..	..	..
	Voted or Authorised	1,800	..	..
Grant No. 17				
—Medical—				
Leave Salaries and Deputation Pay	*Charged*	..	..	..
	Voted or Authorised	..	2,800	..
Sterling Overseas Pay (*Charged*)	..	*15,760*	*16,400*	*16,560*
er Charges— Publications (Voted or Authorised)	..	80	240	..
	Total	15,840	19,440	16,560
	Charged	*15,760*	*16,400*	*16,560*
	Voted or Authorised	80	3,040	..
Grant No. 17				
—Public Health—				
Leave Salaries and Deputation Pay	*Charged*	..	..	..
	Voted or Authorised	..	..	..
Sterling Overseas Pay (*Charged*)	..	*4,800*	*4,800*	*4,800*
Other Charges (*Charged*)	..	..	..	..
	Total	4,800	4,800	4,800
	Charged	*4,800*	*4,800*	*4,800*
	Voted or Authorised	..	..	..

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA—concld.

Heads of Account	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.
Grant No. 30			
XLI—Malakand Hydro-Electric Scheme—Working Expenses—			
Leave Salaries and Deputation Pay (Voted or authorized)	6,680	..	..
Sterling Overseas Pay (Voted or Authorized)	4,520	8,500	11,760
Total ..	11,200	8,500	11,760
Charged ..	..	..	..
Voted or Authorized ..	11,200	8,500	11,760
Grant No. 18			
40—Agriculture—			
Leave Salaries and Deputation Pay .. .. *Charged* ..	..	..	..
Voted or Authorized ..	1,520	1,000	..
Sterling Overseas Pay (*Charged*)	..	..	..
Other Charges—Travelling Allowance (Voted or Authorized)	..	240	..
Total ..	1,520	1,240	..
Charged ..	..	..	..
Voted or Authorized ..	1,520	1,240	..
Grant No. 19			
41—Veterinary—			
Leave Salaries and Deputation Pay (Voted or Authorized)	..	..	..
Other Charges—Publications (Voted or Authorized)	160	80	..
Total ..	160	80	..
Charged ..	..	..	..
Voted or Authorized ..	160	80	..
Grant No. 26			
55—Superannuation Allowances and pensions—			
Superannuation and Retired allowances .. *Charged* ..	*1,00,000*	*1,00,000*	*1,04,000*
Voted or Authorized ..	18,000	18,000	20,000
Compassionate Allowance (*Charged*)	*800*	*1,080*	*1,560*
Passage Gratuities (*Charged*)	..	*600*	..
Total ..	1,18,800	1,19,680	1,25,560
Charged ..	*1,00,800*	*1,01,680*	*1,05,560*
Voted or Authorized ..	18,000	18,000	20,000
Total expenditure met from revenue	4,27,320	3,42,552	3,16,590
Charged ..	*3,77,320*	*2,98,800*	*2,73,710*
Voted or authorized ..	50,000	43,752	42,880
EXPENDITURE NOT MET FROM REVENUE.			
Grant No. 27			
83—Payments of Commuted Value of Pensions—			
Commuted Value of Pensions .. .. *Charged* ..	*20,000*	*20,000*	*20,000*
Voted or Authorized ..	20,000	20,000	20,000
Total ..	40,000	40,000	40,000
Charged ..	*20,000*	*20,000*	*20,000*
Voted or Authorized ..	20,000	20,000	20,000
Total expenditure not met from revenue ..	40,000	40,000	40,000
Charged ..	*20,000*	*20,000*	*20,000*
Voted or Authorized ..	20,000	20,000	20,000
Grand Total ..	4,67,320	3,82,552	3,56,590
Charged ..	*3,97,320*	*3,18,800*	*2,93,710*
Voted or Authorized ..	70,000	63,752	62,880

Government of the

North-West Frontier Province

Finance Department

MEMORANDUM

EXPLANATORY OF THE

BUDGET

AND

PROPOSALS

FOR

NEW EXPENDITURE

FOR THE YEAR

1941-42

Printed by the Manager,
Government Stationery and Printing,
North-West Frontier Province,
Peshawar

1941

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GENERAL ABSTRACT

OF

RECEIPTS AND DISBURSEMENTS

Detailed Estimates

General Abstract of Receipts and

Figures are in

Heads of account	Revised Estimate, 1939-40	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE AND RECEIPTS					
IV—Taxes on Income other than Corporation Tax ..	2,66	2,79	2,78	4,10	4,35
VII—Land Revenue (Gross)	21,92	20,93	21,92	21,23	21,90
Deduct—Revenue credited to Irrigation ..	2,30	2,34	2,22	2,21	2,21
Net Land Revenue	19,62	18,59	19,70	19,02	19,69
VIII—Provincial Excise	9,28	8,87	9,13	9,26	9,26
IX—Stamps	7,68	7,06	7,79	7,43	7,43
X—Forest	4,85	5,22	4,77	9,69	9,72
XI—Registration	67	69	66	67	67
XII—Receipts under Motor Vehicles Acts ..	2,26	2,38	2,33	3,23	2,65
XIII—Other Taxes and Duties.. ..	89	1,13	1,34	2,22	2,02
XVII—Irrigation etc.—Works for which Capital Accounts are kept—					
Direct Receipts	22,54	20,88	21,87	22,91	21,31
Indirect Credits (Land Revenue due to Irrigation).	2,30	2,34	2,22	2,21	2,21
Gross Amount	24,84	23,22	24,09	25,12	23,52
Deduct—Working Expenses ..	10,20	9,75	8,95	9,47	9,87
Net XVII—Irrigation Receipts ..	14,64	13,47	15,14	15,65	13,65
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.	35	34	44	65	56
XX—Interest	69	63	50	46	44
XXI—Administration of Justice ..	1,85	2,10	1,72	2,04	2,03
XXII—Jails and Convict Settlements ..	1,75	1,70	1,77	2,06	1,74
XXIII—Police	24	27	24	48	42
XXVI—Education	1,16	1,21	1,13	1,14	1,12
XXVII—Medical	1,44	1,24	1,22	1,49	1,21
XXVIII—Public Health	21	17	20	17	20
XXIX—Agriculture	1,13	1,15	1,33	1,11	1,18
XXX—Veterinary	10	11	11	9	19
XXXI—Co-operation	13	14	14	20	14
XXXII—Industries	16	2	22	59	..
XXXIV—Broadcasting	..	..	..	..	..
XXXVI—Miscellaneous Departments ..	—3	—3	1	..	1
XXXIX—Civil Works	8,16	8,23	6,01	6,29	6,74
XLI—Receipts from Electric Schemes—Malakand Hydro-Electric Schemes—					
Gross Receipts	4,20	4,19	5,60	4,86	5,73
Deduct—Working Expenses ..	2,34	2,30	2,58	2,56	3,10
Net XLI—Receipts from Electric Schemes ..	1,86	1,89	3,02	2,30	2,63
XLIV—Receipts-in-aid of Superannuation ..	23	21	21	22	22
XLV—Stationery and Printing ..	25	26	25	26	26
XLVI—Miscellaneous	2,63	2,76	3,79	2,70	2,72
XLIX—Grants-in-aid from Central Government ..	1,00,00	1,00,00	1,00,00	1,00,00	1,00,00
L—Miscellaneous adjustments between Central and Provincial Governments.	..	1	..	..	..
Total Revenue carried over ..	1,84,86	1,82,61	1,85,95	1,93,52	1,91,25

PROVINCE GOVERNMENT

for the year 1941-42

Expenditure

thousands of rupees

Heads of account	Revised Estimate, 1939-40	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE					
7—Land Revenue	3,39	3,34	3,78	3,76	5,02
8—Provincial Excise	80	78	83	85	75
9—Stamps	30	30	30	28	28
10—Forest	3,58	3,52	3,45	5,06	5,18
11—Registration	12	12	13	14	15
12—Charges on account of Motor Vehicles Acts .	43	40	28	62	56
13—Other Taxes and Duties	3	5	4	4	6
17—Interest on Works for which Capital Accounts are kept.	20	20	21	20	21
18—Other Revenue Expenditure financed from ordinary Revenue—					
A—Irrigation Works in charge of Public Works Officers.	1,19	1,07	2,32	1,03	1,16
A—Irrigation Works in charge of Civil Officers.	76	62	93	1,05	63
B—Navigation, Embankment and Drainage Works.	2,70	2,69	1,74	1,93	2,05
19—Construction of Irrigation, Navigation, Embankment and Drainage Works.	19	16	46	..	44
22—Interest on Debt and other obligations ..	29	30	—8	—3	—24
23—Appropriation for Reduction or Avoidance of Debt.	1,51	1,51	1,51	1,51	91
25—General Administration ..	22,85	23,05	22,97	21,68	22,15
27—Administration of Justice ..	7,95	7,95	8,13	8,01	8,27
28—Jails and Convict Settlements ..	9,82	9,74	9,83	10,77	10,12
29—Police	35,43	37,42	34,21	37,58	39,48
36—Scientific Departments	5	5	4	4	4
37—Education	23,55	23,38	24,07	24,03	24,33
38—Medical	7,83	7,76	8,17	8,15	8,62
39—Public Health	1,58	1,59	1,81	1,61	2,02
40—Agriculture	2,44	2,41	2,91	2,60	2,81
41—Veterinary	1,61	1,53	1,75	1,66	1,90
42—Co-operation	1,24	1,21	1,50	1,44	1,47
43—Industries	40	25	68	10	43
43-A—Capital Outlay on Industrial Development	1,50	1,50	..	..	..
45—Broadcasting	4	4	4	5	5
47—Miscellaneous Departments ..	4	3	3	4	3
50—Civil Works	37,00	36,01	32,12	31,16	30,51
52—Interest on capital outlay on Electric Schemes	2,08	2,09	2,44	2,37	2,56
53—Capital outlay on Electric Schemes met out of revenues.	..	..	3,50	3,17	3,20
54—Famine	11	10	10	10	10
55—Superannuation Allowances and Pensions ..	9,14	9,06	9,23	9,67	9,68
55-A—Commutation of Pensions financed from Ordinary Revenues.	1,15	75	1,10	..	1,70
56—Stationery and Printing.. ..	2,42	2,43	2,43	2,70	2,77
57—Miscellaneous	3,94	3,70	2,57	1,41	1,53
63—Extraordinary Charges	..			..	..
Total Expenditure charged to Revenue carried over.	1,87,66	1,87,11	1,85,53	1,84,78	1,90,93

NORTH-WEST FRONTIER

Detailed Estimate

General Abstract of Receipts and

Figures are in thousands

Heads of Account	Revised Estimate, 1939-40	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs,	Rs.
Total brought forward ..	1,84,86	1,82,61	1,85,95	1,93,52	1,91,25
DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCE HEADS AND CASH BALANCES.					
PUBLIC DEBT.					
Permanent Debt	..	..	..	..	..
Loans from the Central Government	..	..	..	..	..
Floating Debt	..	..	..	3,00	..
UNFUNDED-DEBT.					
State Provident Funds	4,34	4,61	4,34	4,91	4,91
DEPOSITS AND ADVANCES					
DEPOSITS NOT BEARING INTERESTS—					
A—Sinking Funds.					
Appropriation for reduction or avoidance of debt— Sinking Funds	1,57	1,57	1,63	1,51	91
Other Appropriations	..	..	..	..	..
Sinking Fund Investment Account	..	3,01	..	..	..
B—Reserve Funds.					
Famine Relief Fund	11	11	11	11	11
General Police Fund	..	..	..	..	..
Depreciation Reserve Fund—Government Presses	16	18	14	14	20
Ditto Electricty ..	92	92	60	59	1,27
Provincial Road Fund—other Account	53	53	1,00	1,00	1,00
Electricity Investment Account	..	..	..	..	..
Other Deposit Accounts.					
Deposits of Local Funds	32,00	27,29	32,00	33,00	30,00
Departmental and Judicial Deposits— Civil Deposits	29,46	29,48	29,46	33,65	33,66
Other Accounts—					
Subventions from the Central Road Fund ..	4,83	4,73	3,00	3,11	3,45
Deposit account of grant for Economic Development and improvement of rural areas	70	1,14	2,73	47	1,11
Deposit account of grants made by the Imperial Council of Agricultural Research ..	26	27	38	37	56
Deposit Account of grants from the Central Government for the Development of Handloom Industries ..	4	17	4	5	..
ADVANCES NOT BEARING INTEREST.					
Advances repayable	2,99	3,15	2,99	3,18	3,18
Permanent Advances	1	1	1	1	1
Account with Foreign Governments and Indian States ..	..	..	..	..	..
Account with the Government of Burma	18	17	18	18	18
Account with the Reserve Bank	1,06	18	1,06	10	10
SUSPENSE.					
Suspense Accounts	2,17,05	2,31,16	1,79,05	1,52,07	..
Departmental and Similar Accounts	53	42	53	43	43
Cheques and Bills	47,68	48,51	47,68	50,31	50,31
MISCELLANEOUS					
Miscellaneous Government Account	..	3,21	..	..	..
Total Deposits and Advances ..	3,44,42	3,60,82	3,06,93	2,88,19	1,31,38
Loans and Advances by the Provincial Government ..	5,40	4,64	2,64	2,58	2,58
Advances from the Provincial Loans Fund	..	..	..	..	..
Remittances within India	1,53,09	1,54,86	1,53,09	1,60,94	1,60,94
Total Debt, Deposits, Advances, Suspense and Remittance Heads ..	5,02,91	5,20,32	4,62,66	4,51,71	2,94,58
Total Provincial Receipts ..	6,87,77	7,02,93	6,48,61	6,45,23	4,85,81
Opening Balance ..	20,11	20,12	25,68	18,94	26,05
Grand Total ..	7,07,88	7,23,05	6,74,29	6,64,17	5,11,86

PROVINCIAL GOVERNMENT
for the year 1941-42
Expenditure—concluded

of rupees

Heads of Account	Revised Estimate, 1939-40	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward ..	1,87,66	1,87,11	1,85,53	1,84,78	1,90,93
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.					
—Construction of Irrigation, Navigation, Embankment and Draingage Works	..	—2	..	..	..
-A—Hydro-Electric Scheme	9,92	10,34	2,35	1,49	1,70
—Capital Account of Civil Works outside the Revenue Account ..	..	..	..	..	..
—Payments of Commuted Value of Pensions	..	..	..	..	..
Total Capital Expenditure not charged to Revenue ..	**9,92**	**10,32**	**2,35**	**1,49**	**1,70**
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES					
PUBLIC DEBT					
rmanent Debt	..	3,21	..	..	..
ans from the Central Government	..	..	..	..	..
oating Debt—	..	..	..	3,00	..
UNFUNDED DEBT					
tate Provident Funds	2,22	2,16	2,22	2,07	2,07
DEPOSIT AND ADVANCES					
DEPOSIT NOT BEARING INTERESTS—					
A—Sinking Funds					
ppropriation for Reducation or Advoidance of Debt—					
Sinking Funds	1	3,02	1	1,57	91
Other Appropriations	..	..	..	..	..
Sinking Fund Investment Account ..	2,91	291	150	..	..
B—Reserve Funds					
mine Relief Fund	10	10	..	..	..
neral Police Fund	..	..	..	..	..
preciation Reserve Fund—Government Presses	23	23	24	27	2
preciation Reserve Fund—Electricity	..	..	..	..	..
ovincial Road Fund—other Accounts	..	..	..	57	..
ectricity Investment Account..	..	..	..	92	..
C—Other Deposit Accounts					
posits of Local Funds	32,00	28,51	32,00	33,00	30,00
partmental and Judicial Deposits :—					
Civil Deposits	28,68	30,30	28,54	33,94	33,83
Other Accounts :—					
Subvention from the Central Road Fund	4,87	4,75	3,00	3,11	3,45
Deposit Account of Grant for Economic Development and improvment of rural areas	1,25	90	2,73	1,39	1,11
Deposit Account of grants made by the Imperial Council of Agricutural Research	26	28	38	37	56
Deposit Account of grants from the Central Government for the development of handloom industries	4	..	4	5	..
ADVANCES NOT BEARING INTEREST.					
nces repayable	2,99	3,02	2,99	3,18	3,18
manent Advances	1	1	1	1	1
ount with Foreign Government and Indian States ..	..	..	..	..	..
ount with the Government of Burma	18	17	18	18	18
ount with the Reserve Bank	1,06	10	1,06	10	10
SUSPENSE.					
nse Accounts	2,03,97	2,18,23	1,79,06	1,52,07	..
rtmental and Similar Accounts	55	51	55	42	42
ues and Bills	47,68	48,51	47,68	50,31	50,31
MISCELLANEOUS.					
llaneous Government Account	..	..	..	..	..
Total Deposits and Advances ..	**3,29,01**	**3,46,92**	**3,02,19**	**2,86,53**	**1,26,15**
s and Advances by the Provincial Government ..	2,52	2,10	1,80	4,38	1,69
nces from the Provincial Loans Fund	..	..	..	..	..
ittances within India	1,53,09	1,57,66	1,53,09	1,60,94	1,60,94
l Debt, Deposits, Advances, Suspense, and Remittance Heads ..	**4,84,62**	**5,06,68**	**4,57,08**	**4,51,85**	**2,88,78**
Total Provincial Disbursements ..	**6,82,20**	**7,04,11**	**6,44,96**	**6,38,12**	**4,81,41**
Closing Balance ..	**25,68**	**18,94**	**29,33**	**26,05**	**30,45**
Grand Total ..	**7,07,88**	**7,23,05**	**6,74,29**	**6,64,17**	**5,11,86**

PART I

MEMORANDUM

EXPLANATORY OF THE

BUDGET

FOR THE YEAR

1941-42

PART I-A.

Memorandum by the Financial Secretary on the Budget Estimates, for 1941-42.

(Figures are in thousands of rupees).

1. The revised estimates and actuals for the year 1939-40, the budget and revised estimates for the year 1940-41 and the budget estimates for 1941-42 are tabulated below in thousands of rupees :—

—	Revised Estimate, 1939-40.	Accounts, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.
I—REVENUE ACCOUNT					
Opening balance ..	15,30	15,30	12,50	10,80	19,54
Revenue including subvention ..	1,84,86	1,82,61	1,85,95	1,93,52	1,91,25
Expenditure charged to Revenue	1,87,66	1,87,11	1,85,53	1,84,78	1,90,93
Revenue surplus or deficit ..	—2,80	—4,50	+42	+8,74	+32
Closing balance ..	12,50	10,80	12,92	19,54	19,86
II—CAPITAL AND DEBT HEAD TRANSACTIONS					
Opening balance ..	4,81	4,82	13,18	8,14	6,51
Receipts	5,02,91	5,20,32	4,62 66	4,51,71	2,94,56
Disbursements ..	4,94,54	5,17,00	4,59,43	4,53,34	2,90,48
Closing balance ..	13,18	8,14	16,41	6,51	10,59
Total balances in Accounts I and II—					
Opening balance ..	20,11	20,12	25,68	18,94	26,05
Closing balance ..	25,68	18,94	29,33	26,05	30,45

ACCOUNTS, 1939-40.

REVENUE ACCOUNT.

2. In the revised estimates for the year 1939-40, prepared at this time last year, it was anticipated that revenue would amount to 1,84,86 and expenditure to 1,87,66 and that there would be a small deficit of 2,80, which would reduce the cumulative surplus of 15,30 brought forward from previous year to 12,50 at the close of the year. Actually, however, there was a deterioration of 1,70 which was due to a drop of 2,25 in revenue, counterbalanced by a saving of 55 in expenditure. The anticipated deficit (2,80) on the year's transactions thus increased to 4,50 and the cumulative balance at the close of the year fell to 10,80.

3. The net deterioration of 2,25 in revenue receipts was made up of decreases under certain heads (3,75) and improvements under certain others (1,50). Important decreases occurred under Land Revenue (1,03), due to drought in the Southern Districts ; Provincial excise (41), ascribed to smaller consumption of liquor by troops ; Stamps (62) owing to less Civil litigation ; and Irrigation (1,17) due to increased working expenses as a result of damages

caused by floods. The more important improvements occurred under Forests (37) as a result of supplies made to the Defence Department; Other Taxes and Duties (24), ascribed to larger sales of taxable motor spirit; and Administration of Justice (25) owing to increased receipts from magisterial fines.

4. The net saving of 55 in expenditure was made up of a saving of 2,80 under certain heads counterbalanced by an excess of 2,25 under others. Large savings occurred under Irrigation (30), Civil Works (99), Commutation of Pensions (40) and Miscellaneous (24) due to economies and non-materialization of certain anticipated claims. The bulk of the excess expenditure occurred under Police (1,99) owing to the fact that recoveries from the Central Government on account of cost of the emergency Police did not materialize to the extent provided for in the estimates.

CAPITAL AND DEBT HEAD TRANSACTIONS.

5. In the revised estimates it was anticipated that this section of the accounts would close with a balance of 13,18, but actually it closed with a balance of 8,14. This was mainly due to the decision to utilize the balance in the Sinking Fund for reducing outstanding debt by purchase and cancellation of securities.

REVISED ESTIMATES, 1940-41.

REVENUE ACCOUNT.

6. As has already been explained in paragraph 2, the year 1940-41 opened with a revenue balance of 10,80 instead of 12,50 forecast at the time of the preparation of the budget. In the revised estimates revenue and expenditure are estimated at 1,93,52 and 1,84,78 as against 1,85,95 and 1,85,53, respectively, originally provided for. The year will thus yield a revenue surplus of 8,74 against 42 expected in the budget estimates, and the closing revenue balance at the end of the year is likely to be 19,54.

7. The improvement of 7,57 in revenue was mainly contributed by Taxes on Income, Forests, Receipts under Motor Vehicles Acts, and Other Taxes and Duties; partly set off by a deterioration under Miscellaneous.

8. Reasons for these variations are :—

Taxes on income other than Corporation Tax ...	+1,32	This is based on the latest information received from the Government of India.
Forests ...	+4,92	Due to subsequent large orders for the supply of timber to the Defence Department.
Receipts under Motor Vehicles Act ...	+90	Due partly to contribution received from the Government of India towards the additional cost of control of motor transport and to increased rate of taxation during the year on private cars.

Other Taxes and Duties ...	+88	Extension of the Entertainment Tax to admission tickets of the denomination of 4 annas or less, and introduction of inspection and testing fees for electric installations and increased sales of motor spirit.
Miscellaneous ...	−1,09	Less transfers from the Deposit Account of the grant for Economic Development and improvement of Rural Areas for Drinking Water-Supply Schemes.

9. As compared with the budget estimates a saving of 75 is expected to accrue in expenditure. This saving is the net effect of certain savings and excesses, the more important of which are explained below :—

Savings under :—		
Irrigation ...	1,44	Mainly due to postponement of certain works.
General Administration ...	1,29	Change of incumbents and curtailment of leave.
Civil Works ...	96	Postponement of certain works as a measure of economy.
Commutation of Pensions ...	1,10	Recoveries from the Central Government on account of the commuted value of the pension of an officer.
Miscellaneous ...	1,16	Smaller expenditure on drinking water-supply schemes.
and Excesses under :—		
Forests ...	1,61	Additional expenditure to meet orders for timber from the Defence Department.
Police ...	3,37	Employment of additional Police and Civic Guards for purposes of protection and internal security.

CAPITAL AND DEBT HEAD TRANSACTIONS.

10. The budget estimates for 1940-41 provided for 4,62,66 under receipts and 4,59,43 under disbursements or a net increase of 3,23 in the balance. In the revised it is estimated that the receipts and disbursements will amount to 4,51,71 and 4,53,34 respectively, resulting in a dimunition of balance by 1,63. The total decrease of balance as compared with the forecast made in the budget is 4,86. This decrease is mainly the result of the following important variations from the original estimates :—

(i) Provision has been made for a loan of 2,50 to the Frontier Sugar Mills and Distillery Limited.

(ii) Net receipts under Civil Deposits have decreased by 1,21.

(iii) Investment of a balance of 92 relating to Depreciation Reserve Fund of the Electricity Department in Government Securities.

(iv) Transfer of accumulated balances from the Deposit Account of grants from the Central Government for Economic Development of Rural Areas (92) to meet expenditure in the Revenue Section.

11. Against these decreases there is an improvement under capital expenditure owing to smaller expenditure on the Malakand Hydro-Electric Scheme.

WAYS AND MEANS.

12. The closing balance of the Revenue and Debt Heads sections taken together is anticipated to be 26,05 at the end of 1940-41. This balance is in excess of the minimum working balance of 8 lakhs which the Provincial Government has to maintain in Treasuries and the Reserve Bank. During the course of the year, however, the Provincial Government had on one occasion to obtain a ways and means advance of 3 lakhs from the Reserve Bank of India for 20 days in order to cover a temporary fall in the balances.

BUDGET ESTIMATES, 1941-42.

REVENUE ACCOUNT.

13. The total revenue for the year is expected to yield 1,91,25 against which the expenditure inclusive of new items detailed in Part II is estimated to amount to 1,90,93 and a small surplus of 32 is anticipated on the year's transactions. Included within the expenditure of 1,90,93 is capital expenditure totalling 3,64 on account of Irrigation Works (44) and the Malakand Hydro-Electric Scheme (3,20), which is being met from revenue. If this is excluded, the total revenue surplus would amount to 3,96.

14. The variations between the revised estimates for 1940-41 and the budget estimates for 1941-42 under revenue and expenditure heads have been explained in the detailed memoranda in Part I-B. Items of new expenditure included in the budget estimates for 1941-42 are summarized below :—

		Non-recurring.	Recurring.
Land Revenue	...	27	97
Forest	...	4	4
Charges on account of motor vehicles	...	...	32
Irrigation	...	75	...
General Administration	...	23	6
Administration of Justice	...	15	41
Education	...	2	13
Medical	...	11	17
Agriculture	...	...	14
Veterinary	...	10	9
Civil Works	...	109	...
Capital Outlay on Electricity Scheme	...	12	...
Other Departments	...	7	18
Total	...	295	251

15. The major items of new expenditure in the fore-going summary occur under Land Revenue on account of the appointment of a Civil Estates Officer and the Resettlement of the Hazara District ; under General Administration, on account of provision for the preparation of electoral-rolls for elections to the Provincial Legislative Assembly ; under Administration of Justice, on account of the creation of a separate Sessions Division at Abbottabad ; and under Irrigation and Civil Works, due to the usual activities of these Departments.

CAPITAL AND DEBT HEAD TRANSACTIONS.

16. The year 1941-42 is expected to open with a balance of 6,51 in this section and close with a balance of 10,59. The transactions in brief are :—

Opening balance	...	6,51
Debt Deposits Advances and Remittance Heads—		
Receipts ...	2,94,56	
Disbursements ...	2,88,78	
Net Receipts	...	5,78
	...	12,29
Deduct—Capital expenditure on the Malakand Hydro-Electric Scheme met out-side the Revenue Account	...	1,70
Closing balance	...	10,59

17. The total capital expenditure of the Hydro-Electric Department in 1941-42 is expected to amount to 4,90. In the normal course such expenditure would be met out of borrowed funds ; but, as the amount is small and balances are available, it is not desired to raise a loan for the purpose. It is proposed to meet expenditure to the extent of 3,20 by transfer temporarily to the head "53—Capital Outlay on Electricity Schemes met out of Revenue—amount transferred from 81-A—Capital Outlay on Electricity Schemes" and the balance of 1,70 from the balances in the Debt and Deposit Section.

WAYS AND MEANS.

18. The total Provincial balance at the end of 1941-42 is estimated at 30,45. It is, therefore, unlikely that this Province will have to borrow money for ways and means purposes during the course of the year.

E. E. C. PRICE,
Secretary to Government,
North-West Frontier Province,
Finance Department.

Dated the 17th February, 1941.

PART I-B.

Detailed Memoranda Explanatory of the Estimates of Revenue and Demands for Grants contained in the Detailed Estimates.

ESTIMATES OF REVENUE.

IV—Taxes on Income other than Corporation Tax.

		Rs.
Actuals, 1937-38	...	1,25,000
Actuals, 1938-39	...	1,50,000
Actuals, 1939-40	...	2,79,000
Budget Estimate, 1940-41	...	2,78,000
Revised Estimate, 1940-41	...	4,10,000
Budget Estimate, 1941-42	...	4,35,000

The income-tax revenue of India is distributable under Section 138 (2) of the Government of India Act, 1935, and the share of the North-West Frontier Province is 1 per cent. of the whole. The Revised and the Budget Estimates have been prepared on the basis of the latest information received from the Government of India.

VII—Land Revenue.

		Rs.
Actuals, 1937-38	...	20,65,334
Actuals, 1938-39	...	18,40,834
Actuals, 1939-40	...	18,58,983
Budget Estimate, 1940-41	...	19,70,000
Revised Estimate, 1940-41	...	19,02,000
Budget Estimate, 1941-42	...	19,69,000

The main minor heads of receips under this head are—

(i) Ordinary Revenue,

(ii) Miscellaneous.

The details of the above figures are as under :—

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget, Estimate, 1940-41	Revised Estimate, 1940-41	Budget, Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue ..	21,15,256	18,80,302	19,29,996	20,28,000	19,66,000	20,40,000
Miscellaneous ..	1,95,968	1,89,889	1,67,594	1,70,000	1,64,000	1,57,000
Total ..	23,11,224	20,70,191	20,97,590	21,98,000	21,30,000	21,97,000
Deduct—						
1—Refunds ..	8,856	6,887	4,749	6,000	7,000	7,000
2— Portion of land revenue due to Irrigation which is transferred to head "XVII—Irrigation" ..	2,37,034	2,22,470	2,33,858	2,22,000	2,21,000	2,21,000
Net Land Revenue ..	20,65,334	18,40,834	18,58,983	19,70,000	19,02,000	19,69,000

The Revised Estimate for 1940-41 when compared with the sanctioned budget shows a decline of Rs. 68,000 which is due partly

to suspension of land revenue in the Bannu District and partly to a fall in the demand under fluctuating collections in the Dera Ismail Khan District.

The next year's estimate provides for an increase of Rs. 67,000 and is due to resumption of inams, arrears of land revenue along with the demand of the Bannu District, and increased provision for fluctuating collections.

The following table indicates the figures of demand, collections, remissions, and balances of ordinary revenue for the year 1939-40, 1940-41 and 1941-42 :—

	1939-40	1940-41	1941 42
	Rs.	Rs.	Rs.
Opening Balance ..	8,26,736	10,37,858	12,86,135
Demand ..	21,93,375	22,22,205	22,23,581
Total ..	30,20,111	32,60,063	35,09,716
Collections ..	19,29,996	19,66,000	20,40,000
Remissions ..	52,257	7,928	1,04,594
Total ..	19,82,253	19,73,928	21,44,594
Closing Balance ..	10,37,858	12,86,135	13,65,122

VIII—Provincial Excise.

		Rs.
Actuals, 1937-38	...	8,23,750
Actuals, 1938-39	...	8,75,431
Actuals, 1939-40	...	8,87,048
Budget Estimate, 1940-41	...	9,13,000
Revised Estimate, 1940-41	...	9,26,000
Budget Estimate, 1941-42	...	9,26,000

The main items of receipts under this head are, License fees for the sale of liquors, opium and other drugs, Still-head duty recovered from the Punjab and United Provinces Governments on account of liquor manufactured in those provinces, but consumed in the North-West Frontier Province, and sale proceeds of excise opium purchased by Government from the factory at Ghazipur.

The increase in the proposed estimate over the original budget is due mainly to an increase in the rate of import duty on charas and bhang with effect from the 1st April 1940.

IX—Stamps.

		Rs.
Actuals, 1937-38	...	8,56,672
Actuals, 1938-39	...	7,39,622
Actuals, 1939-40	...	7,05,673
Budget Estimate, 1940-41	...	7,79,000
Revised Estimate, 1940-41	...	7,43,000
Budget Estimate, 1941-42	...	7,43,000

The chief source of income under head is from the sale of Judicial and non-Judicial Stamps.

The decrease in the revised estimate for the current year and budget estimate for 1941-42 as compared with the Budget Estimate for 1940-41 is attributed to economic upheaval.

X—Forests.

		Rs.
Actuals, 1937-38	...	5,12,123
Actuals, 1938-39	...	5,97,349
Actuals, 1939-40	...	5,22,024
Budget Estimate, 1940-41	...	4,77,000
Revised Estimate, 1940-41	...	9,69,000
Budget Estimate, 1941-42	...	9,72,000

Revenue under this head is derived mainly from (1) sale proceeds of timber, and other produce removed from the forests, (2) seigniorage fees on trees, etc., sold from non-Government forest lands, and (3) duty on timber imported from across the border.

The increase in the revised and in the budget 1941-42 is chiefly due to the large orders for the supply of timber to the Defence Department.

XI—Registration.

		Rs.
Actuals, 1937-38	...	71,099
Actuals, 1938-39	...	66,785
Actuals, 1939-40	...	68,434
Budget Estimate, 1940-41	...	66,000
Revised Estimate, 1940-41	...	67,000
Budget Estimate, 1941-42	...	67,000

Fees for (1) the registration of documents, (2) copies of registered documents and (3) fees for searching records, are the main sources of income under this head.

XII—Receipts under Motor Vehicles Acts.

		Rs.
Actuals, 1937-38	...	57,717
Actuals, 1938-39	...	2,07,920
Actuals, 1939-40	...	2,38,405
Budget Estimate, 1940-41	...	2,33,000
Revised Estimate, 1940-41	...	3,23,000
Budget Estimate, 1941-42	...	2,65,000

The receipts recorded under this head are on account of—

(1) Fees realized for the Registration of Motor Vehicles.

(2) Taxes paid under the North-West Frontier Province Motor Vehicles Taxation Act, 1937.

(3) Taxes paid under the Indian Motor Vehicles Act, 1939.

The increase in the revised estimate is due to the increased rate of taxation on private cars, and to the fees, levied on the initial issue of permits under Chapter IV of the Indian Motor Vehicles Act, 1939, which came into force on the 1st April, 1940, and also to the inclusion of Rs. 53,547 on account of Government of India's contribution towards the additional cost of control of Motor Transport in the North-West Frontier Province.

The decrease in the Budget Estimate for 1941-42 as compared with the revised estimate for the current year is due to the fact that there will be less initial issues of permits.

XIII—Other Taxes and Duties.

(1) Entertainment Tax.

(2) Receipts under the North-West Frontier Province Tobacco Vend Fees Act, 1938.

(3) Receipts under the North-West Frontier Province Sales of Motor Spirit Act, 1939.

(4) Receipts from Electricity Duties--Indian Electricity Act, 1910.

		Rs.
Actuals, 1937-38	...	858
Actuals, 1938-39	...	59,297
Actuals, 1939-40	...	1,13,369
Budget Estimate, 1940-41	...	1,34,000
Revised Estimate, 1940-41	...	2,22,000
Budget Estimate, 1941-42	...	2,02,000

Income on account of the four taxes cited above is recorded under this head.

The increase both in the revised estimate for 1940-41 and the Budget Estimate for 1941-42 is due to (i) the extension of the Entertainment Tax to admission tickets of the denomination of Re. 0-4-0 or less, (ii) introduction of inspection and testing fees of electrical installations and fees for licensing electrical contractors and supervisors and (iii) more income anticipated on the sale of motor spirit.

XVII—Irrigation Receipts.

		Rs.
Actuals, 1937-38	...	24,07,536
Actuals, 1938-39	...	21,27,895
Actuals, 1939-40	...	23,22,557
Budget Estimate, 1940-41	...	24,09,000
Revised Estimate, 1940-41	...	25,12,000
Budget Estimate, 1941-42	...	23,52,000

Income derived from Irrigation Works for which capital accounts are kept (i.e., the Upper Swat, Kabul River and Paharpur Canals) are recorded under this major head. The receipt comprises water rates, lease money of water mills, rents of buildings and transfers from the head "Land Revenue" representing the amount of that revenue which can be attributed directly to the existence of canals.

The increase in the revised estimate for 1940-41 is due to collection of arrears, payment of a Royalty by the Forest Department and extra receipts from mills which fetched higher rates at auction.

The decrease in the next year's budget is due mainly to the fact that a considerable amount of arrears would have been recovered during 1940-41.

XVII—Irrigation—Working Expenses.

	Works and other charges excluding Establishment, Pensionary and Tools and Plant Charges	Establishment, Pensionary and Tools and Plant Charges	Total
	Rs.	Rs.	Rs.
Actuals, 1937-38 ..	3,59,121	5,37,200	8,96,321
Actuals, 1938-39 ..	4,08,243	5,00,726	9,08,969
Actuals, 1939-40 ..	4,91,414	4,83,728	9,75,142
Budget Estimate, 1940-41 ..	3,94,000	5,00,905	8,94,905
Revised Estimate, 1940-41 ..	4,12,000	5,35,654	9,47,654
Budget Estimate, 1941-42 ..	4,52,000	5,35,156	9,87,156

NOTE.—The variations under Establishment, Pensionary and Tools and Plant charges are explained in the note under that head.

Expenditure on the maintenance and improvements of canals for which Capital accounts are kept is recorded under this head and is shown in the accounts as "deduct working expenses" under XVII—Irrigation Receipts.

The increase in the revised estimate is due to the cost of acquisition of land for Kot Minor Upper Swat Canal and special repairs to left Spill Weir of A. T. works at Amandara.

The increase in the next year's estimate is due to the provision for new works of Extensions and Improvements proposed to be executed during the year.

XVIII—Irrigation, Navigation, Embankment and Drainage works for which no capital Accounts are kept.

Irrigation works	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Direct receipts ..	14,693	1,000	1,000	19,000
Transfer from the Deposit Account ..	19,012	43,000	64,000	37,000
Total ..	33,705	44,000	65,000	56,000

The increase in the revised estimate is due to large transfers from the fund for economic development and improvement of rural areas.

The decrease in the next year's budget is due to anticipated smaller transfers from the fund for economic development and improvement of rural areas partly counter-balanced by a larger

realization of water rates from the Michni Dilazak Canal and Shabkadar Branch which it is proposed to transfer from the District Board to the Public Works Department.

XX—Interest.

		Rs.
Actuals, 1937-38	...	34,480
Actuals, 1938-39	...	58,131
Actuals, 1939-40	...	62,926
Budget Estimate, 1940-41	...	50,000
Revised Estimate, 1940-41	...	46,000
Budget Estimate, 1941-42	...	44,000

The receipts under this head represent interest recovered by Government on loan and advances made by them. The interest realised on temporary investment of Provincial cash balances in treasury bills is also recorded under this head.

The decrease in the revised estimate is due to less realisation of interest from loans granted to Landholders and other Notabilities and from the Abbottabad fire sufferers.

The further drop in the next year's budget is due to no provision having been made for investment of Provincial cash balances, as it is unlikely that such balances will be available for investment in 1941-42.

XXI—Administration of Justice.

		Rs.
Actuals, 1937-38	...	1,72,493
Actuals, 1938-39		1,57,467
Actuals, 1939-40	...	2,10,134
Budget Estimate, 1940-41	...	1,72,000
Revised Estimate, 1940-41	...	2,04,000
Budget Estimate, 1941-42	...	2,03,000

The receipts under this head represent mainly fees and magisterial fines levied by courts, commission on sale-proceeds of attached property and Judicial Record Room receipts. Such court fees as are realized in cash are also shown under this head.

The increase in the revised estimates is chiefly due to the recovery of arrears of magisterial fines, and to the credit to the Provincial Revenues of fines inflicted under the Cantonments Act, hitherto credited to Funds of the Cantonment Boards concerned.

XXII—Jails and Convict Settlements.

		Rs.
Actuals, 1937-38	...	2,37,274
Actuals, 1938-39	...	1,95,476
Actuals, 1939-40	...	1,69,807
Budget Estimate, 1940-41	..	1,77,000
Revised Estimate, 1940-41	...	2,06,000
Budget Estimate, 1941-42	...	1,74,000

The main sources of receipts under this head are—

(i) The sale proceeds of articles manufactured in jails.

(ii) Deposits on account of diet money of civil prisoners and other miscellaneous receipts.

The increase in the revised as compared with the budget estimate for the current financial year has arisen under (i) and is due to orders from the Defence Department of the Government of India.

XXIII—Police.

		Rs.
Actuals, 1937-38	...	67,251
Actuals, 1938-39	...	27,682
Actuals, 1939-40	...	27,682
Budget Estimate, 1940-41	...	24,000
Revised Estimate, 1940-41	...	48,000
Budget Estimate, 1941-42	...	42,000

The receipts credited under this head are on account of—

(1) Fees and fines realised under the Police Act,

(2) Cattle Pound Receipts, and

(3) Police supplied to Public Departments Municipal Funds, etc., etc.

The increase in the revised estimate over the sanctioned grant for the current year is mainly due to the amount recovered from the Municipal Committee, Peshawar, in regard to the Fire Brigade.

The decrease in the next year's Budget as compared with current year's Revised Estimate is due mainly to lesser punitive police, anticipated to be imposed in 1941-42, and consequential less recovery.

XXVI—Education.

		Rs.
Actuals, 1937-38	...	1,01,737
Actuals, 1938-39	...	1,15,236
Actuals, 1939-40	...	1,20,568
Budget Estimate, 1940-41	...	1,13,000
Revised Estimate, 1940-41	...	1,14,000
Budget Estimate, 1941-42	...	1,12,000

The income under this head is derived mainly from tuition, boarding house, and examination fees recovered from students, and therefore, fluctuates.

XXVII—Medical.

		Rs.
Actuals, 1937-38	...	55,773
Actuals, 1938-39	...	81,618
Actuals, 1939-40	...	1,23,749
Budget Estimate, 1940-41	...	1,22,000
Revised Estimate, 1940-41	...	1,49,000
Budget Estimate, 1941-42	...	1,21,000

The chief sources of income under this head are—

(1) Contribution of Rs. 40,000 per annum paid by the Municipal Committee, Peshawar, towards the cost of the Lady Reading Hospital, Peshawar.

XXXII—Industries.

		Rs.
Actuals, 1937-38	...	16,226
Actuals, 1938-39	...	60,690
Actuals, 1939-40	...	1,616
Budget Estimate, 1940-41	...	22,000
Revised Estimate, 1940-41	...	59,000
Budget Estimate, 1941-42	...	...

Sale proceeds of articles manufactured at the Handloom Weaving Institute and the Woollen Weaving Institute, Peshawar, and grants made by the Government of India towards the cost of the Institutes are credited under this head.

The large increase in the revised is due to the sale of the Weaving Institute's machinery and other stock. Consequent on the closure of the Weaving Institute which also explains the absence of any provision in 1941-42.

XXXVI—Miscellaneous Departments.

		Rs.
Actuals, 1937-38	...	848
Actuals, 1938-39	...	11,136
Actuals, 1939-40	...	−2,910
Budget Estimate, 1940-41	...	1,000
Revised Estimate, 1940-41	...	...
Budget Estimate, 1941-42	...	1,000

Receipts under this head consist of fees realized from the registration of firms under the Indian Partnership Act, 1932 and other miscellaneous receipts such as fees for the examination of candidates.

The decrease in the revised budget is due to the refund of fees to ineligible candidates for the Naib Tahsildar examination held in 1939-40.

XXXIX—Civil Works.

		Rs.
Actuals, 1937-38	...	10,29,332
Actuals, 1938-39	...	9,70,717
Actuals, 1939-40	...	8,23,187
Budget Estimate, 1940-41	...	6,01,000
Revised Estimate, 1940-41	...	6,29,000
Budget Estimate, 1941-42	...	6,74,000

The income under this head is derived mainly from rents of Government buildings, tolls on ferries, transfers from the Central Road Fund, and sale proceeds of old materials from dismantled buildings.

The increase in the revised estimate is due mainly to (i) recoveries of arrears of water and electric charges from the M. E. S., and (ii) sale of steam road rollers.

The increase in the next year's budget is mainly due to larger transfers from the Central Road Fund.

XLI—Receipts from the Electricity Schemes.

Malakand Hydro-Electric Scheme.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Gross Receipts ..	4,19 298	5,[illegible]0,000	4,86,000	5,73,000
Deduct Working Expenses ..	2,29,976	2,58,000	2,56,000	3,10,000
Net Receipts ..	1,89,322	3,02,000	2,30,000	2,63,000

Receipts from the Malakand Hydro-Electric Scheme and its working expenses are recorded under this head.

Gross Receipts.—The decrease in the revised estimate is mainly due to the comsumption by the M. E. S. being less than was originally anticipated. The increase in the next year's estimate is due to an anticipated rise in the number of consumers, as a result of the expansion of the distribution net work.

Working Expenses.—The decrease in the revised estimate is due to a decrease in the establishment charges. The increase in the next year's estimate is due to the provision of Depreciation charges at full instead of at half rates.

XLIV—Receipts-in-aid of Superannuation.

		Rs.
Actuals, 1937-38	...	26,863
Actuals, 1938-39	...	23,696
Actuals, 1939-40	...	21,181
Budget Estimate, 1940-41	...	21,000
Revised Estimate, 1940-41	...	22,000
Budget Estimate, 1941-42	...	22,000

The receipts under this head consist mainly of contributions towards the pensions of officers lent to local bodies and private institutions.

The revised and next year's estimates are based on the latest information furnished by the Accounts Office.

XLV—Stationery and Printing.

		Rs.
Actuals, 1937-38	...	25,450
Actuals, 1938-39	...	26,178
Actuals, 1939-40	...	26,131
Budget Estimate, 1940-41	...	25,000
Revised Estimate, 1940-41	...	26,000
Budget Estimate, 1941-42	...	26,000

The income under this head is derived from sale proceeds of gazettes and other publications and of plain paper used with stamps, and recoveries from non-Government bodies on account of stationery supplied to them or printing work done for them at the Government Press.

XLVI—Miscellaneous.

		Rs.
Actuals, 1937-38	...	2,19,707
Actuals, 1938-39	...	2,36,005
Actuals, 1939-40	...	2,75,662
Budget Estimate, 1940-41	...	3,79,000
Revised Estimate, 1940-41	...	2,70,000
Budget Estimate, 1941-42	...	2,72,000

Receipts that are not classifiable under any other descriptive major head are credited to this head.

The decrease in the revised is due chiefly to less transfers from the Deposit Account of the grant for Economic Development and Improvement of Rural Areas, consequent upon less expenditure on Drinking Water-Supply Schemes under the relevant service head.

ESTIMATES OF EXPENDITURE CHARGED TO REVENUE.

7—Land Revenue.

		Rs.
Actuals, 1937-38	...	3,43,044
Actuals, 1938-39	...	3,35,271
Actuals, 1939-40	...	3,34,210
Budget Estimate, 1940-41	...	3,78,000
Revised Estimate, 1940-41	...	3,76,000
Budget Estimate, 1941-42	...	5,02,000

The increase in the next year's budget is mainly due to provisions made for the resettlement of the Hazara District and for the creation of a temporary post of the Civil Estates Officer.

8—Provincial Excise.

		Rs.
Actuals, 1937-38	...	75,031
Actuals, 1938-39	...	78,124
Actuals, 1939-40	...	78,342
Budget Estimate, 1940-41	...	83,000
Revised Estimate, 1940-41	...	85,000
Budget Estimate, 1941-42	...	75,000

The expenditure under this head consists of the pay and allowances of the Excise staff, rewards paid to informers, and the cost price of opium purchased from the factory at Ghazipur. The opium purchased from Ghazipur is stocked in the treasuries and sold to retail dealers, the sale proceeds being credited to the corresponding revenue head.

The increase in the revised estimate of the current year is due to the grant of more rewards in connection with the heavy seizures of contraband opium during the year.

The decrease in the next year's budget is due to the abolition of certain temporary staff sanctioned for the Dera Ismail Khan District.

9—Stamps.

		Rs.
Actuals, 1937-38	...	22,460
Actuals, 1938-39	...	30,515
Actuals, 1939-40	...	29,503
Budget Estimate, 1940-41	...	30,000
Revised Estimate, 1940-41	...	28,000
Budget Estimate, 1941-42	...	28,000

Expenditure under this head consists chiefly of the cost of the printing of Judicial and non-Judicial Stamps at the Government of India Security Printing Press, Nasik and charges for the sale of Stamps, i.e., commissions of Licensed Vendors.

10—Forest.

		Rs.
Actuals, 1937-38	...	3,91,155
Actuals, 1938-39	...	3,81,415
Actuals, 1939-40	...	3,52,331
Budget Estimate, 1940-41	...	3,45,000
Revised Estimate, 1940-41	...	5,06,000
Budget Estimate, 1941-42	...	5,18,000

The large increase both in the revised and next year's estimates is due to expenditure on the extraction of timber for supply to the Defence Department, and is counter-balanced by larger receipts under the corresponding revenue head.

11—Registration.

		Rs.
Actuals, 1937-38	...	11,248
Actuals, 1938-39	...	10,720
Actuals, 1939-40	...	11,990
Budget Estimate, 1940-41	...	13,000
Revised Estimate, 1940-41	...	14,000
Budget Estimate, 1941-42	...	15,000

Pay and allowances of official Sub-Registrars, and their establishments are debited to this head.

The increase both in the revised and in the budget estimate for 1941-42 is mainly due to annual increments.

12—Charges on account of Motor Vehicles Acts.

		Rs.
Actuals, 1937-38	...	12,577
Actuals, 1938-39	...	14,904
Actuals, 1939-40	...	39,565
Budget Estimate, 1940-41	...	28,000
Revised Estimate, 1940-41	...	62,000
Budget Estimate, 1941-42	...	56,000

Expenditure connected with the inspection of Motor Vehicles and collection of Motor Vehicles Tax is recorded under this head.

The increase in the Revised Estimate for 1940-41 is due to the (i) entertainment of additional traffic staff necessitated by the introduction of Motor Vehicles Act, 1939, (ii) employment of temporary staff for the collection of Motor Vehicles Tax, (iii) extension of the temporary post of the Assistant Inspector-General (Traffic) beyond the 30th June 1940 and (iv) the formation of an office for the Assistant Inspector-General (Traffic) and his establishment.

The Budget Estimate for 1941-42 includes standing charges and provision for the Assistant Inspector-General (Traffic) and his establishment upto 30th June 1941. Provision has also been made for extra Traffic staff in connection with the introduction of the Indian Motor Vehicles Act, 1939.

13—Other Taxes and Duties.

		Rs.
Actuals, 1938-39	...	2,260
Actuals, 1939-40	...	5,390
Budget Estimate, 1940-41	...	4,000
Revised Estimate, 1940-41	...	4,000
Budget Estimate, 1941-42	...	6,000

The expenditure recorded under this head is on account of—

(1) printing of forms, stamps, etc., in connection with the Entertainment Tax ; and

(2) charges connected with the administration of Electricity Acts.

The increase in the New Budget is due to increased activities of the Electrical Department as a result of the introduction of a Board of Licensing and Examining Engineers.

17—Interest on works for which Capital Accounts are kept.

		Rs.
Actuals, 1937-38	...	12,645
Actuals, 1938-39	...	16,192
Actuals, 1939-40	...	19,547
Budget Estimate, 1940-41	...	21,000
Revised Estimate, 1940-41	...	20,000
Budget Estimate, 1941-42	...	21,000

Interest charged to Irrigation Department on Capital Expenditure incurred by Government on the construction of the Lower and

Upper Swat Canals, the Kabul River and the Paharpur Canals is recorded under this Major Head.

The increase in the year 1941-42 is due to large outlay on capital expenditure.

18—Other Revenue Expenditure financed from Ordinary Revenue—A—Irrigation Works in charge of Public Works Officers.

	Works and other charges excluding establishment, Pensionary and Tools and Plant Charges	Establishment, Pensionary and Tools and Plants Charges	Total
	Rs.	Rs.	Rs.
Actuals 1937-38 ..	30,731	1,18,528	1,49,259
Actuals 1938-39 ..	57,143	1,33,096	1,90,239
Actuals 1939-40 ..	29,361	77,763	1,07,124
Budget Estimate, 1940-41 ..	76,000	1,56,029	2,32,029
Revised Estimate, 1940-41 ..	19,000	84,334	1,03,334
Budget Estimate, 1941-42 ..	36,000	80,404	1,16,404

NOTE.—The variation under Establishment, Pensionary and Tools and Plants charges are dealt with in the note under that head.

This major head shows expenditure on the maintenance and improvement of civil canals for which no capital accounts are kept.

The decrease in the revised estimate is due to the fact that no expenditure was incurred on the Michni Dilazak Canal and Shabkadar Branch Scheme.

The increase in the next year is due to (i) the payment of contribution to the District Board, Peshawar, owing to the transfer of control of the Michni Dilazak Canal and Shabkadar Branch to the P. W. D., and (ii) certain additional Extensions and Improvements.

18—Other Revenue Expenditure financed from Ordinary Revenue—A—Irrigation Works in charge of Civil Officers.

		Rs.
Actuals, 1937-38	...	20,011
Actuals, 1938-39	...	56,342
Actuals, 1939-40	...	62,334
Budget Estimate, 1940-41	...	93,000
Revised Estimate, 1940-41	...	1,05,000
Budget Estimate, 1941-42	...	63,000

Expenditure on District canals under the control of the Civil Department is recorded under this head. Provision for expenditure on village irrigation channels met from the Deposit account of the grant for the economic development and improvement of rural areas made by the Central Government is also recorded under this head.

The increase in the revised estimate is due to more expenditure on Rod-Kohi Works in the Dera Ismail Khan District and on village irrigation channels which will be financed from the Deposit Account of the grant for economic development and improvement of rural areas.

The decrease in the next year's budget is due to smaller demands for provision to meet expenditure on village irrigation channels financed from the Deposit Account of the Grant from the Central Government.

18—Other Revenue Expenditure financed from Ordinary Revenue—B—Navigation, Embankment and Drainage Works in charge of Public Works Officers.

	Works and other charges excluding Establishment, Pensionary and Tools and Plant Charges	Establishment Pensionary and Tools and Plants Charges	Total
	Rs.	Rs.	Rs.
Actuals, 1937-38 ..	77,704	98,216	1,75,920
Actuals, 1938-39 ..	95,051	1,18,581	2,13,632
Actuals, 1939-40 ..	1,22,405	1,46,675	2,69,080
Budget Estimate, 1940-41 ..	77,000	96,890	1,73,890
Revised Estimate, 1940-41 ..	84,000	1,09,350	1,93,350
Budget Estimate, 1941-42 ..	99,000	1,05,484	2,04,484

NOTE.—The variations under Establishment, Pensionary and Tools and Plant Charges are explained in the note under that head.

Expenditure on the maintenance and improvement of drainage works and embankments is accounted for under this head.

The increase in the revised estimate is due to the construction of the Dargai Charbagh Drain and increased expenditure on maintenance and repairs.

The increase in the next year's estimate is due to (i) more expenditure on maintenance and repairs and (ii) minor works of Extension and Improvement.

CAPITAL EXPENDITURE CHARGED TO REVENUE.

19—Construction of Irrigation, etc., Works financed from Ordinary Revenue.

	Works and other charges excluding Establishment, Pensionary and Tools and Plant	Establishment Pensionary and Tools and Plant Charges	Total
	Rs.	Rs.	Rs.
Budget Estimate, 1940-41 ..	28,000	17,827	45,827
Revised Estimate, 1940-41 ..	..	10	10
Budget Estimate, 1941-42 ..	38,000	5,638	43,638

NOTE.—Establishment, Pensionary and Tools and Plant Charges have been dealt with in the Explanatory Memorandum under that head.

Capital Expenditure on Irrigation works charged to Revenue is recorded under this head.

The provision of Rs. 28,000 in the estimates for 1940-41 to meet contractors' claims and compensation for lands acquired for the Paharpur Perennial Canal could not be utilised as no settlement was reached

during the current year, and has been carried forward to the next year. Provision has also been made for additions and alterations to the Zindai Syphon and for the construction of quarters for subordinates and zilladars at Pabbi.

Establishment, Pensionary and Tools and Plant Charges of the Public Works Department.

		Rs.
Actuals, 1937-38	...	12,36,828
Actuals, 1938-39	...	12,31,469
Actuals, 1939-40	...	11,53,327
Budget Estimate, 1940-41	...	12,74,000
Revised Estimate, 1940-41	...	12,04,000
Budget Estimate, 1941-42	...	11,98,000

The entire cost of the establishment of the Public Works Department including Pensionary and Tools and Plant Charges is booked initially under this head and is later apportioned between the several heads of accounts chargeable therewith as follows :—

The cost of purely Revenue Establishment is charged solely to Irrigation and the residue is distributed equally between Irrigation and Civil Works. The portion allocated to Irrigation is then sub-divided over the various heads of Irrigation accounts on the basis of Works Outlay under each head.

The charges include indirect Pensionary Charges which are transferred to this head from "55—Superannuation, Allowances and Pensions"; and also charges on account of Tools and Plant.

The detail of Establishment, Pensionary and Tools and Plant charges included in the estimate for 1940-41 and 1941-42 are—

	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.
Establishment Charges ..	11,79,000	10,95,000	11,10,000
Pensionary Charges ..	45,000	42,000	41,000
Tools and Plant Charges ..	50,000	50,000	46,500

The decrease in the Revised Estimate is due to the appointment of officers of the Provincial Service drawing less pay, in the place of officers of the Royal Engineers reverted to Military duty.

The Pensionary Charges are calculated at a percentage of the total pay and leave salary of the pensionable establishment of the Irrigation Branch. The decrease is due to the reasons recorded in the preceding paragraph.

22—Interest on Debt and Other Obligations.

		Rs.
Actuals, 1937-38	...	1,48,603
Actuals, 1938-39	...	88,719
Actuals, 1939-40	...	30,491
Budget Estimate, 1940-41	...	−8,000
Revised Estimate, 1940-41	...	−3,000
Budget Estimate, 1941-42	...	−24,000

Provision under this head is made for charges on account of

interest on and management of the North-West Frontier Province Government 3 per cent. loan (1952), interest on Ways and Means Advances obtained from the Reserve Bank of India and interest on Provident Fund balances, less interest transferred to Commercial Departments such as Irrigation Works and the Malakand Hydro-Electric Schemes.

The decrease in the revised estimate is due to the cancellation of a part of the outstanding debt, counterbalanced by smaller transfers to Commercial Departments. The next year's budget provides for larger transfers to the Hydro-Electric Depratment owing to the growth of capital expenditure.

23—Appropriation for reduction or avoidance of debt.

		Rs.
Actuals, 1937-38	...	...
Actuals, 1938-39	...	1,51,000
Actuals, 1939-40	...	1,51,000
Budget Estimate, 1940-41	...	1,51,000
Revised Estimate, 1940-41	...	1,51,000
Budget Estimate, 1941-42	...	91,000

The amount appropriated from revenue towards the amortisation of the permanent loan of Rs. 60,45,600 raised in 1937 is shown under this head. The provision made is credited to a Sinking Fund for the discharge of the loan.

The decrease in the year 1941-42 is due to the fact that the amount set aside for amortisation of loan has been reduced from 2½ per cent. to 1½ per cent. of the loan. This lower rate is in accordance with the terms of the loan.

25—General Administration.

		Rs.
Actuals, 1937-38	...	23,68,621
Actuals, 1938-39	...	21,88,590
Actuals, 1939-40	...	23,04,556
Budget Estimate, 1940-41	...	22,97,000
Revised Estimate, 1940-41	...	21,68,000
Budget Estimate, 1941-42	...	22,15,000

The decrease in the revised is due chiefly to the suspension of the Provincial Legislative Assembly, change of incumbents and less cases of leave ex-Asia.

The increase in the next year's budget is due to annual increments, and the appointment of a Reforms Officer for the preparation of electoral rolls.

27—Administration of Justice.

		Rs.
Actuals, 1937-38	...	7,95,724
Actuals, 1938-39	...	7,52,659
Actuals, 1939-40	...	7,94,692
Budget Estimate, 1940-41	...	8,13,000
Revised Estimate, 1940-41	...	8,01,000
Budget Estimate, 1941-42	...	8,27,000

The decrease in the Revised Estimate for 1940-41 is due to change of incumbents.

The increase in the Budget Estimate for 1941-42, is due mainly to new expenditure, detailed in Part II.

28—Jails and Convict Settlements.

		Rs.
Actuals, 1937-38	...	9,85,107
Actuals, 1938-39	...	9,42,821
Actuals, 1939-40	...	9,73,833
Budget Estimate, 1940-41	...	9,83,000
Revised Estimate, 1940-41	...	10,77,000
Budget Estimate, 1941-42	...	10,12,000

This head records expenditure on the maintenance of Jails and Jail Manufactures.

The increase of Rs. 94,000 in the revised over the sanctioned grant for the current financial year is chiefly due to (i) rise in the prices of food stuffs, etc., and (ii) the purchase of 2 Ruston oil engines for the Power Plant at the Central Jail, Haripur.

The next year's budget is less than the revised by Rs. 65,000. The desrease is due chiefly to the exclusion of non-recurring provision on account of (i) spare parts for the Power Plant at the Central Jail, Haripur, and the 2 Ruston oil engines, and (ii) economies under contingencies.

29—Police.

		Rs.
Actuals, 1937-38	...	33,30,629
Actuals, 1938-39	...	33,27,850
Actuals, 1939-40	...	37,42,116
Budget Estimate, 1940-41	...	34,21,000
Revised Estimate, 1940-41	...	37,58,000
Budget Estimate, 1941-42	...	39,48,000

The charges include *inter alia* expenditure incurred on Civic Guards, contribution paid to the Punjab Government as share of the cost of the Finger-Print Bureau, charges incurred in connection with the maintenance of cattle-pounds, and the cost of up-keep of Police Lands and gardens.

The increase in the Revised Estimate as compared with the sanctioned Budget is due mainly to—

(1) the extension of the period of temporary Additional and Special Police (Rs. 4,31,000);

(2) expenditure incurred in connection with Civic Guards (Rs. 2,05,000) ; and

(3) the enhancement of Passage Contribution rates (Rs. 7,000).

Against the gross increase of Rs. 6,43,000 a sum of Rs. 3,12,000 is recoverable, vide details below :—

		Rs.
(i) amount recoverable from the Railway Department under District Executive Force	...	1,56,000
(ii) amount recoverable from the Government of India under District Executive Force	...	1,30,000
(iii) amount recoverable from the Government of India under Criminal Investigation Department	...	26,000
Total deductions	...	3,12,000

Provision has, therefore, been made for a net increase of Rs 3,31,000.

The increase in the Budget Estimate for 1941-42 as compared with the Revised Estimate is due to provision made for a full year on Additional and Special Police and Civic Guards.

36—Scientific Departments.

		Rs.
Actuals, 1937-38	...	5,559
Actuals, 1938-39	...	5,156
Actuals, 1939-40	...	5,138
Budget Estimate, 1940-41	...	4,000
Revised Estimate, 1940-41	...	4,000
Budget Estimate, 1941-42	...	4,000

Expenditure in connection with the Museum at Peshawar is recorded under this head.

37—Education.

		Rs.
Actuals, 1937-38	...	21,42,044
Actuals, 1938-39	...	22,25,284
Actuals, 1939-40	...	23,38,219
Budget Estimate, 1940-41	...	24,07,000
Revised Estimate, 1940-41	...	24,03,000
Budget Estimate, 1941-42	...	24,33,000

The increase in the budget estimate for 1941-42 is due mainly to (i) annual increments of the staff and (ii) a provision of Rs. 16,000 for new expenditure.

38—Medical.

		Rs.
Actuals, 1937-38	...	6,89,200
Actuals, 1938-39	...	6,75,341
Actuals, 1939-40	...	7,75,978
Budget Estimate, 1940-41	...	8,17,000
Revised Estimate, 1940-41	...	8,15,000
Budget Estimate, 1941-42	...	8,62,000

The decrease in the Revised Estimate for 1940-41 is due mainly to certain temporary vacancies which were left unfilled.

The increase in the Budget Estimate for 1941-42 is due mainly to new expenditure, detailed in Part II.

39—Public Health.

		Rs.
Actuals, 1937-38	...	1,22,481
Actuals, 1938-39	...	1,76,652
Actuals, 1939-40	...	1,58,767
Budget Estimate, 1940-41	...	1,81,000
Revised Estimate, 1940-41	...	1,61,000
Budget Estimate, 1941-42	...	2,02,000

The decrease in the revised estimate is due to (i) less expenditure incurred on rural sanitation, (ii) fewer drinking water-supply schemes executed than were anticipated and (iii) the late appointment of T. B. Officers.

The increase in the budget for 1941-42 is due mainly to a change in accounting under which the entire provision of (Rs. 40,603) for drinking water-supply schemes has been made under this head. In previous years half of the amount required was provided under "39—Public Health" and the other half under "50—Civil Works".

40—Agriculture.

		Rs.
Actuals, 1937-38	...	2,83,866
Actuals, 1938-39	...	2,36,986
Actuals, 1939-40	...	2,40,687
Budget Estimate, 1940-41	...	2,91,000
Revised Estimate, 1940-41	...	2,60,000
Budget Estimate, 1941-42	...	2,81,000

This head includes expenditure on agricultural demonstration and propaganda, experimental farms, agricultural research, and marketing.

The decrease in the revised estimate is chiefly due to the discontinuance of departmental marketing of fruit and to the non-purchase of a Dehydrator for which a provision of Rs. 10,500 was made in the sanctioned estimates.

The increase in the new year's estimate over the revised estimate is mainly due to the (1) opening of a Seed Farm at Dera Ismail Khan and (2) the re-allotment of Rs. 10,500 to meet the cost of a Dehydrator.

41—Veterinary.

		Rs.
Actuals, 1937-38	...	1,51,540
Actuals, 1938-39	...	1,59,807
Actuals, 1939-40	...	1,53,288
Budget Estimate, 1940-41	...	1,75,000
Revised Estimate, 1940-41	...	1,66,000
Budget Estimate, 1941-42	...	1,90,000

The decrease in the revised is due to (i) the grant of fewer scholarships, (ii) vacancies in the cadre, and (iii) the late appointment of a Veterinary Inspector for Poultry.

The increase in the new budget is due to the revival of the post of Deputy Superintendent, annual increments and expenditure on a new scheme financed by the Imperial Council of Agricultural Research.

42—Co-operation.

		Rs.
Actuals, 1937-38	...	1,22,002
Actuals, 1938-39	...	1,20,603
Actuals, 1939-40	...	1,20,560
Budget Estimate, 1940-41	...	1,50,000
Revised Estimate, 1940-41	...	1,44,000
Budget Estimate, 1941-42	...	1,47,000

This head records expenditure on the pay and allowances of the staff employed for the audit of Co-operative Societies, for the consolidation of holdings and for propaganda and educational purposes.

The decrease in the revised is due to the appointment of officers on less pay.

The increase in the next year's budget is due to the provision for three Sub-Inspectors for the consolidation of holdings.

43—Industries.

		Rs.
Actuals, 1937-38	...	21,885
Actuals, 1938-39	...	62,316
Actuals, 1939-40	...	25,350
Budget Estimate, 1940-41	...	68,000
Revised Estimate, 1940-41	...	10,000
Budget Estimate, 1941-42	...	43,000

The expenditure under this head consist of (1) payments to the Punjab Government for the supervision of industries in this Province, (2) expenditure on the Handloom and Woollen Weaving Industries and (3) expenditure on the survey of industrial possibilities.

The decrease in the revised and increase in the next year's estimates is mainly due to the carry forward of Rs. 41,000 out of the lump sum grant of Rs. 42,000 sanctioned during the year 1940-41 for Industrial Development.

45—Broadcasting.

		Rs.
Actuals, 1937-38	...	4,735
Actuals, 1938-39	...	...
Actuals, 1939-40	...	4,293
Budget Estimate, 1940-41	...	4,000
Revised Estimate, 1940-41	...	5,000
Budget Estimate, 1941-42	...	5,000

Contributions paid to the All-India Radio Department towards

village programmes and for the maintenance of village sets, are provided for under this head.

The increase in the Revised and New Budget is due to the maintenance of additional sets installed in villages.

47—Miscellaneous Departments.

		Rs.
Actuals, 1937-38	...	6,332
Actuals, 1938-39	...	6,141
Actuals, 1939-40	...	3,366
Budget Estimate, 1940-41	...	3,000
Revised Estimate, 1940-41	...	4,000
Budget Estimate, 1941-42	...	3,000

This head records expenditure mainly on account of Provincial Statistics, Departmental Examinations, Administration of the Indian Partnership Act, 1932 and the staff employed for the inspection of factories.

The increase in the revised is due to the purchase of revised editions of books for Departmental Examinations.

50—Civil Works.

	Works and other charges excluding establishment charges	Establishment charges	Tools and plant charges	Total
	Rs.	Rs.	Rs.	Rs.
Actuals, 1937-38 ..	35,42,142	4,31,111	..	39,73,253
Actuals, 1938-39 ..	34,67,509	4,36,763	..	39,04,272
Actuals, 1939-40 ..	31,68,591	4,32,431	..	36,01,022
Budget Estimate, 1940-41	27,10,000	4,61,378	40,600	32,11,978
Revised Estimate, 1940-41	26,42,000	4,33,473	40,810	31,16,283
Budget Estimate, 1941-42	25,80,000	4,33,730	37,430	30,51,160

This head represents expenditure on the construction and repair of Provincial buildings and communications and charges on roads financed from the Central Road Development Fund.

The decrease in the revised and in the next year's budget is due to the curtailment of the works programme, as a measure of economy.

NOTE.—Variations under "Establishment and Tools and Plant Charges" are dealt with in the note relating to the head "Establishment, Pensionary and Tools and Plant Charges of the Public Works Department".

52—Interest on Capital Outlay on Electricity Schemes.

		Rs.
Actuals, 1939-40	...	2,08,993
Budget Estimate, 1940-41	...	2,44,000
Revised Estimate, 1940-41	...	2,37,000
Budget Estimate, 1941-42	...	2,56,000

This head represents interest charges on capital expenditure of

the Malakand Hydro-Electric Scheme.

The decrease in the revised estimate is due to less work of a capital nature having been undertaken during the year owing to the war.

The increase in the next year's estimate is normal and represents the interest on additional works of capital nature.

53—Capital Outlay on Electricity Schemes met out of Revenue.

		Rs.
Budget Estimate, 1940-41	...	3,50,000
Revised Estimate, 1940-41	...	3,17,000
Budget Estimate, 1941-42	...	3,20,000

This head shows that part of capital expenditure on the Malakand Hydro-Electric Scheme, which is financed from Revenues.

54—Famine.

		Rs.
Actuals, 1937-38	...	10,000
Actuals, 1938-39.	...	10,000
Actuals, 1939-40	...	10,000
Budget Estimate, 1940-41	...	10,000
Revised Estimate, 1940-41	...	10,000
Budget Estimate, 1941-42	...	10,000

The annual assignment of Rs. 10,000 made from revenues to the Famine Relief Fund, under Section 4 of the North-West Frontier Province Famine Relief Fund Act, 1938, and any direct expenditure on famine relief measures are debited to this head.

55—Superannuation Allowances and Pensions.

		Rs.
Actuals, 1937-38	...	8,12,765
Actuals, 1938-39	...	8,71,821
Actuals, 1939-40	...	9,05,789
Budget Estimate, 1940-41	...	9,23,000
Revised Estimate, 1940-41	...	9,67,000
Budget Estimate, 1941-42	...	9,68,000

Under this head is exhibited the expenditure relating to pensions, gratuities and compassionate allowances. Pensionary charges of the Commercial Departments (i.e., Irrigation and Hydro-Electric) are debited to those Departments by *per contra* credit to this head.

The increase in the revised estimate, and in the budget for 1941-42 is mainly due to an increase in the number of pensioners.

55-A—Commutation of pensions financed from ordinary revenues.

	Rs.
Actuals, 1937-38 ..	66,500
Actuals, 1938-39 ...	1,63,275
Actuals, 1939-40 ...	74,396
Budget Estimate, 1940-41 ...	1,10,000
Revised Estimate, 1940-41 ...	...
Budget Estimate, 1941-42 ...	1,70,000

The expenditure on account of the commuted value of pensions paid to pensioners both in India and England is debited in the first instance to the capital head "83—Payments of commuted value of pensions" and at the close of the year the expenditure is transferred to the revenue account under this head.

The decrease in the revised estimate for 1940-41 is mainly due to more recoveries from the Central Government on account of commuted value of pension.

56—Stationery and Printing.

	Rs.
Actuals, 1937-38 ...	2,39,635
Actuals, 1938-39 ...	2,38,135
Actuals, 1939-40 ...	2,43,281
Budget Estimate, 1940-41 ...	2,43,000
Revised Estimate, 1940-41 ...	2,70,000
Budget Estimate, 1941-42 ...	2,77,000

The increase in the revised is due mainly to (i) more printing at Private Presses and (ii) a rise in prices.

A further increase in the budget estimate for 1941-42 is due to an increase in the staff.

57—Miscellaneous.

	Rs.
Actuals, 1937-38 ...	3,62,595
Actuals, 1938-39 ...	1,42,607
Actuals, 1939-40 ...	3,69,804
Budget Estimate, 1940-41 ...	2,57,000
Revised Estimate, 1940-41 ...	1,41,000
Budget Estimate, 1941-42 ...	1,53,000

Transactions which cannot be classified under any of the descriptive major heads are recorded under this head.

The revised is less than the current year's sanctioned grant by Rs. 1,16,000. The decrease is due mainly to the rejection of certain schemes of drinking water-supply (Rs. 1,36,000) partly counterbalanced by an increase of Rs. 23,000 on account of grants-in-aid to local bodies in lieu of certain revenues resumed by the Government.

The increase of Rs. 12,000 in the next year's budget over the

revised occurs mainly under (i) Grants-in-aid to local bodies (+Rs. 7,000) and (ii) Drinking Water-Supply Schemes in dry areas (+Rs. 5,000).

ESTIMATES OF CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

81—A—Capital Outlay on Electric Schemes—(Outside the Revenue Account) Malakand Hydro-Electric Scheme.

		Rs.
Actuals, 1937-38	...	15,04,316
Actuals, 1938-39	...	15,70,241
Actuals, 1939-40	...	10,34,591
Budget Estimate, 1940-41	...	2,35,000
Revised Estimate, 1940-41	...	1,49,000
Budget Estimate, 1941-42	...	1,70,000

This Major Head shows Capital expenditure incurred on the Malakand Hydro-Electric Scheme. The decrease in the revised estimate is due to curtailment of works programme owing to the war and proportionate decrease in Establishment Charges.

Debt, Deposits, Advances and Remittance Heads (Receipts and Disbursements).

Public Debt—Debt raised in India.

I—Permanent Debt.

		Rs.
Actuals, 1937-38	...	60,45,600
Actuals, 1938-39	...	...
Actuals, 1939-40	...	...
Budget Estimate, 1940-41	...	...
Revised Estimate, 1940-41	...	...
Budget Estimate, 1941-42	...	...

Loans raised in the market are recorded under this head. No loan is proposed to be raised by this Government during the year 1941-42.

II—Floating Debt.

		Rs.
Actuals, 1937-38	...	...
Actuals, 1938-39	...	...
Actuals, 1939-40	...	...
Budget Estimate, 1940-41	...	...
Revised Estimate, 1940-41	...	3,00,000
Budget Estimate, 1941-42	...	...

Borrowings of a purely temporary nature such as ways and means advances from the Reserve Bank and the issue of treasury

bills are shown under this head. A ways and means advance of Rs. 3,00,000 was obtained from the Reserve Bank during the current year. No such transaction is expected in the year 1941-42.

State Provident Funds.

(Receipts and Disbursements.)

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimat, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	14,93,169	16,68,416	17,85,611	19,97,611	20,30,297	23,14,297
Receipts ..	4,97,597	4,50,170	4,61,122	4,34,000	4,91,000	4,91,000
Total ..	19,90,766	21,18,586	22,46,733	24,31,611	25,21,297	28,05,297
Disbursements ..	3,22,350	3,32,975	2,16,436	2,22,000	2,07,000	2,07,000
Closing balance ..	16,68,416	17,85,611	20,30,297	22,09,611	23,14,297	25,98,297

Deposits pertaining to the General Provident Fund and the Contributory Provident Fund are recorded under this head. Contributions in certain cases are compulsory. Government pays interest on the sums deposited and in some cases where the fund in effect represents a substitute for pension, supplements the deposits by contribution. The accumulated monies are paid to the depositors on the termination of their services with Government.

Deposits not bearing interest--Sinking Fund.

(Receipts and Disbursements.)

	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs	Rs.	Rs.	Rs.
Opening balance ..	..	1,50,736	3,06,242	5,788	..
RECEIPTS					
Transfer from the Revenue Account	1,51,000	1,51,000	1,51,000	1,51,000	91,000
Interest receipts ..	..	6,164	11,500	..	..
Total receipts ..	1,51,000	3,07,900	4,68,742	1,56,788	91,000
DISBURSEMENTS.					
Purchase of securities ..	..	3,00,587	..	1,56,788	91,000
Interest paid ..	264	1,525	500	..	..
Total disbursements ..	264	3,02,112	500	1,56,788	91,000
Closing balance ..	1,50,736	5,788	4,68,242	..	..

The amounts shown under this head represent accumulations in the Sinking Fund created by the Government for the redemption of the loan raised in the open market during 1937-38. The fund is credited with the amount set apart each year from the revenues of the Province and with any profits realized on the investment of

balances of the fund and is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge, as also with the amount of advance interest on securities purchased on the Investment Account.

Sinking Fund Investment Account.

	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	..	—9,813	—3,00,850	..	..
RECEIPTS					
Sinking Fund Investment Account	..	3,00,587	..	..	..
Total ..	..	2,90,774	—3,00,850	..	..
DISBURSEMENTS					
Sinking Fund Investment Account Purchase of Securities ..	9,813	2,90,774	1,50,500	..	..
Total disbursement ..	9,813	2,90,774	1,50,500	..	..
Closing balance ..	—9,813	..	—4,51,350	..	..

The amounts invested from the Sinking Fund on the purchase of securities are shown under this head while the interest accruing on the investment is credited to the Sinking Fund.

Out of the credit balance in the Sinking Fund Rs. 9,813 had been invested in North-West Frontier Province Secruities by the end of year 1938-39. During the year 1939-40, a further sum of Rs. 2,90,774 was similarly invested, raising the investment to Rs. 3,00,587. Securities to the nominal value of Rs. 3,20,700 thus purchased, were cancelled in order to reduce the debt.

Famine Relief Fund.

(Receipts and Disbursements.)

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—FAMINE RELIEF FUND						
Opening balance ..	52,357	62,587	74,090	26,119	75,874	87,377
RECEIPTS.						
Transfer from the Revenue Account.	10,000	10,000	10,000	10,000	10,000	10,000
Interest receipts ..	230	1,503	1,503	1,503	1,503	1,503
Total ..	62,587	74,090	85,593	37,622	87,377	98,880
DISBURSEMENTS.						
A—Famine Relief Fund —Transfer to the Revenue Accounts.	..	..	9,719	..	..	..
Total Disbursements ..	..	..	9,719	..	..	..
Closing balance ..	62,587	74,090	75,874	37,622	87,377	98,880

In accordance with the provisions of the North-West Frontier Province Famine Relief Fund Act, 1938, this Government is required to set aside a sum of Rs. 10,000 per annum from the revenues of the Province for famine relief purposes until the total amount in the Fund exceeds Rs. 1,50,000.

The objects on which the money in the Fund can be spent are :—

(1) Relief of famine in the Province.

(2) Relief of distress caused by serious drought, flood or other natural calamities.

The total balance at the credit of the Fund at the close of the year 1941-42 is estimated at Rs. 98,880. Of this a sum of Rs. 49,474 has been invested in the North-West Frontier Province Government Securities and a sum of Rs. 49,406 is available in cash.

Famine Relief Fund—B—Investment Account.

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 40-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—INVESTMENT ACCOUNT						
Opening balance ..	..	−49,474	−49,474	..	−49,474	−49,474
RECEIPTS.	..	..	..	..	..	..
Sale of securities ..	..	..	..	..	..	..
Total ..	..	−49,474	−49,474	..	−49,474	−49,474
DISBURSEMENTS						
Purchase of securities..	49,474	..	..	..	..	..
Total disbursements ..	49,474	..	..	..	..	..
Closing balance ..	−49,474	−49,474	−49,474	..	−49,474	−49,474

The amounts invested from the Famine Relief Fund on the purchase of securities are shown under this head.

Depreciation Reserve Fund for Government Presses.

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Opening balance ..	49,684	41,674	34,054	27,219	28,708	16,293
Receipts ..	10,379	12,731	17,830	14,500	14,285	19,800
Total ..	60,063	54,405	51,884	41,719	42,993	36,093
Expenditure ..	18,389	20,351	23,176	24,000	26,700	2,000
Closing balance ..	41,674	34,054	28,708	17,719	16,293	34,093

The Fund is credited with depreciation calculated on the depreciated value of plant, machinery and furniture in use in Presses, as also with the residual book value of the plant, machinery and furniture disposed of during the year. Appropriation from the reserve are made to meet the cost of replacement of plant, machinery, etc.

Depreciation Reserve Fund—Electricity.

(Receipts and Disbursements.)

	A ctuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	..	..	92,295	92,229	1,51,7:2
RECEIPTS.					
Transfer from the revenue account.	..	92,229	60,199	58,104	1,24,377
Interest Receipts ..	..	..	..	1,379	2,756
Total ..	..	92,229	1,52,494	1,51,712	2,78,845
DISBURSEMENTS.					
Transfer to the revenue account.	..	..	..	..	..
Total ..	..	..	..	..	..
Closing balance ..	..	92,229	1,52,494	1,51,712	2,78,845

Transactions relating to the Depreciation Reserve Fund of the Malakand Hydro-Electric Scheme are shown under this head. The Fund has been created to provide a reserve sufficient to meet the cost of renewals and replacements of machinery, etc.

The total balance at the credit of the Fund is estimated at Rs. 1,78,845 at the close of the year 1941-42. Out of this a sum of Rs. 91,986 has been invested in 3 per cent. Defence Bonds, 1946, vide the Investment Account below :—

Depreciation Reserve Fund—Electricity—Investment Account.

	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	..	..	..	..	—91,986
RECEIPTS					
Investment accounts ..	..	..	..	..	..
Total ..	..	..	..	..	—91,986
DISBURSEMENTS					
Purchase of Securities ..	..	..	..	91,986	..
Total ..	..	..	..	91,986	..
Closing balance ..	..	..	..	—91,986	—91,986

Amounts invested from the Depreciation Reserve Fund—Electricity on the purchase of Securities are shown under this head.

Deposits not bearing interest—B—Reserve Funds—Provincial Road Fund—Other Accounts.

	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.
Opening Balance ..	..	52,604	52,604	95,327
Receipts				
Transfer from the Revenue Account, i.e. 50—Civil Works ..	52,604	1,00,000	1,00,000	1,00,000
Total ..	52,604	1,52,604	1,52,604	1,95,327
Disbursements				
Transfer to the Revenue Account under 50—Civil Works for the repair of damages to roads and bridges by floods, earthquakes, etc. ..	..	..	57,277	..
Total ..	..	..	57,277	..
Closing Balance ..	52,604	1,52,604	95,327	1,95,327

The amount shown under this head represents accumulations in the Provincial Road Fund created by the Government for meeting the cost of repairing damages to roads and bridges caused by floods, earthquakes, etc. An annual sum of Rs. one lakh has to be set aside from the revenue section under the head 50—Civil Works and is transferred to this deposit account. Actual expenditure on the repair of damages caused by floods, etc., is met by drawal on this deposit account. The process will continue till the balance in the fund reaches a total of Rs. five lakhs when further contribution from revenues to the Fund will cease If and when the balance in the Fund as a result of calls on it, falls below Rs. five lakhs, the reserve fund will be replenished by making provision in the budget estimates for the succeeding year or years in the revenue section to the extent of the deficiency not exceeding Rs. one lakh per annum. An expenditure of Rs. 57,277 is expected to be incurred during the current financial year on flood damages in the Northern and Southern Circles.

Deposits of Local Funds.

(Receipts and Disbursements.)

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	7,13,511	7,76,109	7,58,681	7,58,681	6,36,102	6,36,102
Receipts (deposits) ..	24,01,556	26,32,288	27,28,540	32,00,000	33,00,000	30,00,000
Total ..	31,15,067	34,08,397	34,87,221	39,58,681	39,36,102	36,36,102
Disbursements (withdrawals) ..	23,38,958	26,49,716	28,51,119	32,00,000	33,00,000	30,00,000
Closing balance ..	7,76,109	7,58,681	6,36,102	7,58,681	6,36,102	6,36,102

Transactions under this head represent receipts and withdrawals of various District and Municipal Funds administered either by a public officer or a Committee which by law come under the control of Government and are required to lodge their balances with the Government. No interest on accumulated balances in the treasuries is allowed by Government. Payments out of these funds are made by cheques and no Local Fund is allowed to overdraw the balance at its credit without obtaining beforehand a loan or contribution to cover the proposed overdraft.

Departmental and Judicial Deposits—Civil Deposits.

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	9,88,422	11,29,616	11,68,295	12,46,295	10,86,818	10,57,818
Receipts ..	32,18,416	30,89,689	29,48,134	29,46,000	33,65,000	33,65,000
Total ..	42,06,838	42,19,305	41,16,429	41,92,295	44,51,818	44,22,818
Disbursements ..	30,77,222	30,51,010	30,29,611	28,54,000	33,94 000	33,83,000
Closing balance ..	11,29,616	11,68,295	10,86,818	13,38,295	10,57,818	10,39,818

Deposits received from the public are credited to the various minor heads according to the nature of transactions, viz., Revenue Deposits, Civil Court Deposits, Personal Deposits, P. W. Deposits, Trust Interest Funds, Deposits on account of Police Funds, Deposits of Canal Clearance Fund and other Civil Deposits. No interest is paid on accumulated balances.

Repayments of these deposits are made under proper authority. In the case of Civil Courts' Deposits and Personal Deposits, repayments are made by cheques on treasuries, and the accounts are treated as personal ledger accounts.

Subvention from the Central Road Development Fund.

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget, Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs,	Rs.	Rs.	Rs.	Rs.
Opening balance ..	1,47,448	—2,909	4,546	..	2,406	2,406
Receipts—						
Subvention from the Road Development Fund.	6,19,046	6,91,042	4,72,964	3,00,000	3,10,683	3,45,100
Total ..	7,66,494	6,88,133	4,77,510	3,00,000	3,13,089	3,47,506
Disbursements ..	7,69,403	6,83,587	4,75,104	3,00,000	3,10,683	3,45,100
Closing balance ..	—2,909	4,546	2,406	..	2,406	2,406

This head records transactions relating to the grants from the Central Road Fund. Expenditure on specified schemes of road development in the Province approved by the Governor-General-in-Council is booked under a separate sub-head subordinate to the major head " 50—Civil Works " and at the same time an equivalent

amount is transferred from this deposit head *per contra* to the head "XXXIX—Civil Works".

The receipts and disbursements fluctuate according to fluctuations in the allotments made by the Government of India from their reserve in the Road Development Fund.

Deposit Account of Grants from the Central Government for the Economic Development and Improvement of Rural Areas.

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	1,55,219	(a) 1,39,538	73,123	18,719	96,262	4,154
Receipts ..	7,799	13,686	1,13,394	2,73,239	47,034	1,11,041
Total ..	1,63,018	1,53,224	1,86,517	2,91,958	1,43,296	1,15,195
Disbursements ..	43,199	80,101	90,255	2,73,239	1,39,142	1,11,041
Closing balance ..	1,20,819	73,123	96,262	18,719	4,154	4,154

(a) Includes Rs. 18,719 on account of opening balance of the scheme "Small Scales Woollen Industry" which was shown last year under "Deposit Account of grants for Handloom Industries.

Grants made by the Central Government to the North-West Frontier Province for expenditure on schemes of rural development and amelioration of the conditions of the rural population are recorded under this head. The estimates for 1940-41 and 1941-42 include provision for expenditure on the following schemes financed out of this account :—

	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.
Co-operation, Training and Education Scheme ...	4,154	4,154	...
Cottage and small scale woollen Industry ...	8,600	9,134	...
Consolidation of Holdings ...	9,902	1,136	3,736
Drinking Water-Supply Scheme	1,69,841	33,894	39,431
Inter-Village Communications	14,223	8,478	10,500
Rural Sanitation ...	13,047	9,973	12,390
Village Irrigation Channels...	43,311	64,032	37,167
Demonstration Plots ...	4,855	3,035	2,070
Fruit Cultivation ...	5,306	5,306	5,747
Total ...	2,73,239	1,39,142	1,11,041

For accounting procedure see notes under the deposit account of the grant for the Development of Handloom Industries.

Deposit Account of Grant made by the Imperial Council of Agricultural Research.

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	—6,682	3,580	4,168	4,168	3,597	3,597
Receipts ..	28,228	18,330	27,017	38,165	36,683	56,344
Total ..	21,546	21,910	31,185	42,333	40,280	59,941
Disbursements ..	17,966	17,742	27,558	38,165	36,683	56,344
Closing balance ..	3,580	4,168	3,597	4,168	3,597	3,597

Transactions connected with grants made by the Imperial Council of Agricultural Research for the furtherance of Agricultural Schemes and other allied objects in this Province are recorded under this head.

The estimates for 1940-41 and 1941-42 include provisions for expenditure on the following schemes :—

	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.
Improvement of Agricultural marketing ...	10,000	10,000	10,000
Sugar-cane Research Scheme	14,296	14,296	14,296
Veterinary and Poultry Disease Investigation Schemes ...	9,859	7,937	8,952
Horticulture ...	4,010	4,450	4,783
Mixed Farming Scheme ...	...	...	2,704
Fruit and Vegetable Drying Scheme ...	...	...	6,028
Scheme for breeding of Lambs with Karakul pelts	...	...	9,581
Total ...	38,165	36,683	56,344

For accounting procedure see notes under the Deposit Account of the grant for the Development of Handloom Industries.

Deposit Account of Grant from the Central Government for the Development of Handloom Industries.

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	..	.. (a)	—17,227	—17,227	..	..
Receipts ..	26,960	5,400	17,227	3,500	5,500	..
Total ..	26,960	5,400	..	—13,727	5,500	..
Disbursements ..	8,241	22,627	..	3,500	5,500	..
Closing balance ..	18,719	—17,227	..	—17,227	..	..

Grants received from the Government of India for the Development of Handloom Industries are credited under this head. The expenditure financed from this grant is booked under the relevant service head, and an equal amount is transferred from the deposit head to the revenue head concerned.

Advances not bearing interest.

(Advances Repayable.)

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance outstanding at the beginning of the year.	26,395	22,967	29,682	29,682	16,535	16,535
Advances (disbursements).	1,08,885	77,031	77,184	82,000	53,000	53,000
Total ..	1,35,280	1,09,998	1,06,866	1,11,682	69,535	69,535
Recoveries ..	1,02,313	80,316	90,331	82,000	53,000	53,000
Balance outstanding at the end of the year.	32,967	29,682	16,535	29,682	16,535	16,535

These include recoveries and payments on account of Objection Book, Rest Camps, Revenue and Special Advances, and the estimates are based on the average of past actuals.

The dominant item is that of "Objection Book Advances" which constitutes advances of pay and travelling allowances made to Government Servants under orders of transfer, etc., and their subsequent recoveries.

Advances not bearing interest—Forest Advances, Permanent Advances and Account with other Governments, etc.

Forest Advances.

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Balance outstanding at the beginning of the year.	177	389	149	149	127	127
Advances (disbursements)	2,23,491	2,26,382	2,24,747	2,17,000	2,65,000	2,65,000
Total ..	2,23,668	2,26,771	2,24,896	2,17,149	2,65,127	2,65,127
Recoveries ..	2,23,279	2,26,622	2,24,769	2,17,000	2,65,000	2,65,000
Balance outstanding at the end of the year.	389	149	127	149	127	127

Transactions under this head represent the amount of cash advances made to certain officers of the Forest Department, who are not authorized to draw cheques on the treasuries, in order to enable them to make authorised departmental payments.

Permanent Advances.

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance outstanding at the beginning of the year.	59,260	58,240	58,150	58,150	57,835	57,835
Advances (disbursements).	..	180	845	1,000	1,000	1,000
Total ..	59,260	58,420	58,995	59,150	58,835	58,835
Recoveries ..	1,020	270	1,160	1,000	1,000	1,000
Balance outstanding at the end of the year.	58,240	58,150	57,835	58,150	57,835	57,835

Advances made to officers of Government who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills are recorded under this head.

Account with the Government of Burma.

		Receipts.	Disbursements.
		Rs.	Rs.
Actuals, 1937-38	...	13,031	13,031
Actuals, 1938-39	...	15,290	15,290
Actuals, 1939-40	...	17,424	17,424
Budget Estimate, 1940-41	...	18,000	18,000
Revised Estimate, 1940-41	...	18,000	18,000
Budget Estimate, 1941-42	...	18,000	18,000

The estimates represent the exchange account with the Government of Burma. The receipts and disbursement balance each other.

Account with the Reserve Bank.

		Receipts.	Disbursements.
		Rs.	Rs.
Actuals, 1937-38	...	6,954	9,146
Actuals, 1938-39	...	1,03,431	1,10,000
Actuals, 1939-40	...	18,343	10,359
Budget Estimate, 1940-41	...	1,06,000	1,06,000
Revised Estimate, 1940-41	...	10,000	10,000
Budget Estimate, 1941-42	...	10,000	10,000

The receipts and payments on account of the Reserve Bank appearing in the accounts of this Government are in the first instance recorded under this head, and the net debit or credit at the end of the month is recovered from or paid to the Bank.

Suspense.

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts ..	76,73,733	2,64,73,209	2,80,09,144	2,27,26,000	2,02,81,000	50,74,000
Disbursements ..	76,72,001	2,77,57,964	2,67,25,294	2,27,29,000	2,02,80,000	50,73,000

Receipts and disbursements awaiting classification under relevant heads and increases or decreases in cash balances held by certain departmental officers, e.g., Public Works Divisional Officers, are recorded under this head until they are properly accounted for. This is an adjusting head, and is prescribed for balancing the accounts.

Loans and Advances by Provincial Government.

(Recoveries and Disbursements.)

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Re.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	30,83,705	27,60,291	27,29,743	24,41,743	24,75,268	26,55,268
Advances ..	1 68,685	2 02,379	2,09,670	1,80,000	4,38,000	1,69,000
Recoveries ..	4,92,099	2,32,927	4,64,145	2,64,000	2,58,000	2,24,000
Closing balance ..	27,60,291	27,29,743	24,75,268	23,57,743	26,55,268	26,00,268

Advances and loans granted by the Provincial Government to cultivators, land-holders and other notabilities, local bodies and Government servants and recoveries therefrom are recorded under this head.

Advances.—The increase in the revised estimates is mainly due to the grant of (i) a loan to the Sugar Factory, Takht Bai, Mardan and (ii) special Taccavi Loans in the Dera Ismail Khan District.

Remittances—Remittances within India.

	Actuals, 1937-38	Actuals, 1938-39	Actuals, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts ..	2,92,57,241	1,60,70,420	1,54,86,417	1,53,09,000	1,60,94,000	1,60,94,000
Disbursements ..	2,89,30,066	1,58,45,110	1,57,65,578	1,53,09,000	1,60,94,000	1,60,94,000

Cash remittances between treasuries themselves, between treasuries and departmental accounts, transactions of Public Works Officers with treasuries and other officers of the Civil Departments including cheques issued, are recorded under this head. Remittances by bills which are in the public interest, e.g., between treasuries themselves and between treasuries and the Imperial Bank of India are also included in this head.

Transactions respecting adjustments of accounts between the Central Government and Provincial Governments and inter-provincial suspense accounts are also recorded under this head. In addition it includes transactions of Railways originating at Provincial non-banking treasuries.

It is an adjusting head and the receipts and disbursements balance.

PART II

PROPOSALS

FOR

NEW EXPENDITURE

FOR THE YEAR

1941-42

Statement of items of new expenditure included in the Budget Estimate for the year 1941-42 which have been approved by the Provincial Government.

Serial No.	Major head	Particulars of scheme	Cost during the year 1941-42		Average cost in future years	Page
			Non-recurring	Recurring		
			Rs.	Rs.	Rs.	
1	7—Land Revenue	Temporary appointment of a Civil Estates Officer and his staff for 11 months.	23,000	..	..	7–8
2	Do. ..	Resettlement of the Hazara District.	4,424	95,576	1 lakh P. A. for 4 years.	9–11
3	Do. ..	Permanent appointment of a Colony Kanungo and a peon.	..	882	882	12
4	Do. ..	Entertainment of two additional Patwaris for Shinawa Gudikhel and Land Kamar in the Kohat District.	..	484	528	13
		Total 7—Land Revenue ..	27,424	96,942	1,01,410	
5	8—Provincial Excise.	Grant of special pay to two Sub-Inspectors at Rs. 25 per mensem each from the 1st March 1941 to the 28th February 1942.	600	..	..	14
		Total 8—Provincial Excise ..	600	..	..	
6	10—Forests ..	Conservation of Government Rakhs in the Hangu Tahsil.	4,200	2,573	2,700	15
7	Do. ..	Training of Forest Subordinates at the Punjab Forest School, Ghoragali.	..	1,500	1,000	16
		Total 10—Forests ..	4,200	4,073	3,700	
8	12—Charges on account of Motor Vehicles.	Creation of a permanent post of a clerk and a peon.	..	1,420	1,420	17
9	Ditto ..	Employment of extra Traffic Staff in the North-West Frontier Province in connection with the inauguration of the New Motor Vehicles Act, 1939.	..	30,415	30,415	18
		Total 12—Charges on account of Motor Vehicles.	..	31,835	31,835	
10	XVII—Irrigation	Excavation of Head Reach of Paharpur Canal near Chashma to improve discharge during minimum river.	25,000	..	..	19
11	Do. ..	Remodelling Munda Head Regulator Lower Swat Canal.	40,000 (a)	..	..	20
12	Do. ..	Remodelling Takarwah Distributory.	10,000	..	..	21
		Total XVII—Irrigation ..	75,000	..	..	

(a) Rs. 10,000 in 1942-43.

Serial No.	Major head	Particulars of scheme	Cost during the year 1941-42		Average cost in future years	Page
			Non-recurring	Re-curring		
			Rs.	Rs.	Rs.	
13	25—General Administration.	Preparation of fresh Electoral Rolls for the Provincial Legislative Assembly.	22,955	..	..	22
14	Ditto ..	Permanent appointment for the court of the Extra Assistant Commissioner, Swabi, of 2nd Moharrir and 2nd Orderly.	..	484	766	23
15	Ditto ..	Revival of the post of Treasury Clerk in the Hazara District.	..	495	720	24
16	Ditto ..	Appointment on permanent basis of a Special Forest Magistrate and his staff in the Hazara District.	..	5,160	5,637	25
		Total 25—General Administration	22,955	6,139	7,123	
17	27—Administration of Justice.	Appointment of a Judge, Judicial Commissioner's Court and his staff for a period of four months.	14,840	..	..	26
18	Ditto ..	Formation of a separate Sessions Division with headquarters at Abbottabad.	..	39,503	38,064	27
19	Ditto ..	Entertainment of three Stenographers in grade Rs. 40—2—90 for the courts of Senior Sub-Judges, Kohat, Mardan and Dera Ismail Khan.	..	1,485	2,233	28
20	Ditto ..	Appointment of a chowkidar armed with a shot-gun in the court of District and Sessions Judge, Peshawar.	140	180	180	29
		Total 27—Administration of Justice	14,980	41,168	40,477	
21	29—Police ..	Location of a temporary Police Post at Tarnab for a period of one year.	4,278	..	..	30
22	Do. ..	Grant of special pays to Police Staff for doing clerical work for a period of one year.	840	..	..	31
23	Do. ..	Grant of a special pay at Rs. 10 per mensem to a Mounted Head Constable at Police Training School, Hangu, for a period of one year.	120	..	..	32

Serial No.	Major head	Particulars of scheme	Cost during the year 1941-42		Average cost in future years	Page
			Non-recurring	Recurring		
			Rs.	Rs.	Rs.	
24	29—Police ..	Grant of a special pay (Clerical Allowance) at Rs. 10 per mensem, to a Foot Constable in the Office of the Deputy Superintendent, Incharge of the Railway Police for a period of one year.	120	..	..	33
		Total 29—Police ..	5,358	..	..	
25	37—Education ..	Grant to the Islamia College, Peshawar, for the maintenance of B. T. Classes.	..	1,550	1,550	234
26	Do. ..	Opening of one new District Board Primary School in the Hazara District.	100	411	537	35
27	Do. ..	Opening of one new District Board Primary School for Boys in Peshawar District.	100	642	776	36
28	Do. ..	To open 6 new District Board Primary Schools for Girls in North-West Frontier Province.	600	4,962	8,379	37
29	Do. ..	Appointment of two Chowkidars in District Board Urdu Girls Schools in Dera Ismail Khan District.	..	330	360	38
30	Do. ..	Opening of Kindergarten and Junior Anglo-Vernacular Classes at the Government Normal School for Women, Peshawar.	1,500	5,274	8,863	39
		Total 37—Education ..	2,300	13,169	20,465	
31	38—Medical ..	Extra Staff, Contingencies and Buildings required for the Dadar Sanatorium.	..	11,784	12,869	40—41
	50—Civil Works.		13,624	..	..	
32	38—Medical ..	Orderly required for Rural Relief Travelling Dispensary, Kaghan (Hazara).	..	180	180	42
33	Do. ..	Provision of X-Ray plant at the Civil Hospital, Kohat.	11,349	..	..	43
34	Do. ..	Contribution to the Central Government for the treatment of T. B. patients in the Civil Hospital, Jamrud.	..	1,500	1,500	44
35	Do. ..	Entertainment of 8 extra male attendants and increase in the pay of female attendants.	..	3,056	3,072	45
		Total 38—Medical ..	11,349	16,520	17,621	
		50—Civil Works.	13,624	..	..	

Serial No.	Major head	Particulars of scheme	Cost during the year 1941-42 Non-recurring	Recurring	Average cost in future years	Page
			Rs.	Rs.	Rs.	
36	39—Public Health	Subsidizing of 6 more trained Dais in rural areas.	..	1,650	1,800	46
		Total 39—Public Health ..	..	1,650	1,800	
37	40—Agriculture ..	Scheme for Experiments and Demonstration on Mixed Farming in the North-West Frontier Province.	..	5,408	5,600	47—48
38	Do. ..	Opening of a Seed Farm at Dera Ismail Khan.	450	2,433	3,168	49
39	Do. ..	Appointment of a Priced Ledger Store Clerk and peon.	..	528	808	50
40	Do. ..	Scheme of Research on Fruit and Vegetable Drying.	..	6,028	7,756	51—52
		Total 40—Agriculture ..	450	14,397	17,332	
41	41—Veterinary ..	Scheme for the grading up of sheep for Karakul Pelt Production.	9,800	9,302	30,098	53
		Total 41—Veterinary ..	9,800	9,302	30,098	
42	42—Co-operation	Appointment of three Sub-Inspectors for the consolidation of holdings.	..	2,343	2,556	54
		Total 42—Co-operation ..	..	2,343	2,556	
43	43—Industries ..	Retention of the post of one clerk and a peon for the office of the Head of Department for Industries for one year.	972	..	..	55
		Total 43—Industries ..	972	..	..	
44	50—Civil Works ..	Additions and alterations to the existing buildings at Abbottabad in connection with the formation of a separate Sessions Division.	5,000	..	..	56
45	Do. ..	Construction of a bungalow for the Principal, Police Training School, Hangu.	13,600	..	..	57
46	Do. ..	Acquisition of a site and the construction of a new building for the Lady Griffith Government High School for Girls at Peshawar.	20,000	..	..	58

Serial No.	Major head	Particulars of scheme	Cost during the year 1941-42 Non-recurring	Recurring	Average cost in future years	Page
			Rs.	Rs.	Rs.	
47	50—Civil Works..	Construction of a Provincial Veterinary Hospital and Laboratory.	40,000	..	..	59
48	Do. ..	Construction of a Bungalow for the Executive Engineer, Kohat.	16,000	..	..	60
		Total 50—Civil Works ..	94,600	..	..	
49	52—Interest on Capital Outlay on Electricity Schemes.	Interest on Capital Outlay on Survey in connection with the possible extension to the Wah Cement Factory and construction of an office for the Executive Engineer, Transmission Division.	210	..	..	66
		Total 52—Interest on Capital Outlay on Electricity Schemes.	210	..	..	
50	56—Stationery and Printing.	Staff for the working of the Urdu Monotype Machine.	..	7,056	8,820	61—62
		Total 56—Stationery and Printing.	..	7,056	8,820	
51	Establishment and Pensionary charges of the Malakand Hydro-Electric Scheme.	Entertainment of extra establishment in the Electricity Department.	..	7,035	13,732	63—65
		Total Establishment and Pensionary charges of the Malakand Hydro-Electric Scheme.	..	7,035	13,732	
		Total expenditure charged to Revenue.	2,83,822	2,51,629	2,96,969	
		CAPITAL EXPENDITURE.				
52	81-A—Capital Outlay on Electricity Schemes.	Survey in connection with the possible extension to the Wah Cement Factory and construction of an office for the Executive Engineer, Transmission Division.	12,000	..	..	66
		Total Capital Expenditure ..	12,000	..	..	
		Grand Total ..	2,95,822	2,51,629	2,96,969	

Detailed Memoranda Explanatory of the Proposals for New Expenditure included in the Budget Estimates for the year 1941-42.

Major Head :—7—Land Revenue.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42
		Non-recurring
		Rs.
MANAGEMENT OF GOVERNMENT ESTATES—		
Pay of Officers ..	Creation of a temporary post of Civil Estates Officer, North-West Frontier Province at Rs. 1,050 per mensem in grade Rs. 900—50—1,200 plus Rs. 250 per mensem as charge allowance and Rs. 150 per mensem as special pay.	16,282
Pay of Establishment	One District Kanungo in grade Rs. 75—5—125. One clerk in grade Rs. 45—3—105 plus Rs. 5 per mensem as Headquarters Allowance. One Surveyor and draftsman at Rs. 50 per mensem and two peons at Rs. 14 per mensem each plus Re. 1 as Headquarters Allowance.	2,641
Allowances and Honoraria — Other Allowances ..	..	77
Travelling Allowance	..	3,000
Contingencies ..	..	1,000
Grand total ..	..	23,000

Administrative Secretary and Head of Department — Revenue and Divisional Commissioner, North-West Frontier Province.

In order to undertake control of all Government lands in the Province and to take measures for removing encroachments on Government properties and to safeguard the landed interests of the Government in general, it has been decided that it is necessary to employ a whole-time officer for this purpose. It is therefore proposed to create the post of a Civil Estates Officer. The scheme was originally approved by the late Ministry on 27th October 1939 and an officer was also appointed to the post but as his services could not be spared for a longer period the proposal was kept in abeyance. It has now been decided to revive this scheme and to appoint a senior officer of the Provincial Civil Service to the post. The cost involved during the current financial year (1940-41) will be met by reappropriation.

This office is likely to bring in potential revenues to the Province in course of time but it is difficult at this stage to give even an approximate estimate of countervailing income under the head. For this reason it is proposed that in the first place this new staff may be sanctioned for a period of 11 months during the financial year 1941-42.

As soon as practical experience shows the utility of this office the question of prolonging the scheme or putting it on a permanent footings will be considered.

Major Head :—7—Land Revenue.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42		Average cost in future years
		Non-recurring	Recurring	
		Rs.	Rs.	Rs.
SURVEY SETTLEMENT AND RECORD OPERATIONS.	Resettlement of the Hazara District.			Rs. one lakh per annum for four more years.
Pay of officers (*Charged*).		..	20,664	
Pay of officers (Voted or authorised).		..	6,′00	
Pay of Establishment.		..	55,712	
Allowances and Honoraria (*Charged*).		..	1,000	
(Voted) —		..	4,048	
Contingencies ..		4,424	7,552	
	Total ..	4,424	95,576	1,00,000 per annum for four years

Administrative Secretary and Head of Department. } Revenue and Divisional Commissioner.

The resettlement of the Hazara District was due in 1934-35, but, for financial reasons had to be postponed. After matured consideration of all connected questions, Government has decided that it is of importance to have the District re-settled as soon as possible.

It is proposed to commence the work in the next financial year (1941-42) and to appoint an officer of the Political Department as Settlement Officer. During the first year the cost of the scheme is estimated at Rs. 1 lakh, as detailed in the statement below. It is considered that the settlement operations in this district will last for about 5 years and will cost approximately Rs. 5 lakhs.

Without a proper forecast report, it is not possible to give even a rough estimate of the probable enhancement of the land revenue demand in consequence of this re-settlement measure.

Recurring.

	Average cost per mensem.	Cost per annum.
	Rs.	Rs.
Pay of Officers—		
One Settlement Officer (Charged) ...	1,722	20,664
One Extra Assistant Settlement Officer on E. A. C's. grade (Voted or Authorized) ...	500	6,000
Special pay at Rs. 50 per mensem to one Extra Assistant Settlement Officer on E. A. C's. grade (Voted or Authorized) ...	50	600
Total Pay of Officers ...	2,272	27,264
Charged ...	1,722	20,664
Voted or Authorised ...	550	6,600
Pay of Establishment (Voted or Authorized)—		
Two Settlement Tahsildars, one at Rs. 225 and the other at Rs. 200 per mensem ...	425	
Six Naib Tahsildars (Rs. 80—5—140/, 7½—185) (average cost Rs. 140) ...	840	
Six Field Kanungos, 2 at Rs. 50 and 4 at Rs. 40 per mensem each ...	260	
Six Office Kanungos at Rs. 60 per mensem each ...	360	
Ten Patwaris 1st grade at Rs. 28 per mensem each ...	280	
Fifteen Patwaris 2nd grade at Rs. 25 per mensem each ...	375	
Twenty-five Patwaris 3rd grade at Rs. 22 per mensem each ...	550	
Settlement allowance to 50 Patwaris at Rs. 3 per mensem each ...	150	
Sixty Chainmen at Rs. 10 each ...	600	
One English Clerk at Rs. 70—5—125...	98	
One Nazir and one Typist in the grade of (Rs. 40—2—90) ...	110	
One Mapper at Rs. 30 ...	30	
Servants—		
One Daftri at Rs. 25 ...	25	
Twenty-two Peons at Rs. 14 each ...	308	
	4,411	52,932
Pay of Temporary Establishment ...		2,780
Total Pay of Establishment ...		55,712

	Cost per annum.
	Rs.
Allowances and Honoraria—	
Travelling allowance for Settlement Officer (Charged)...	1,000
Travelling allowance for Extra Settlement Officer and his staff (Voted or Authorized) ...	1,300
Other allowance (Voted or Authorized) ...	24
Horse allowance to six Field Kanungos at Rs. 17-8-0 per mensem each ...	1,260
House rent allowance to 50 Patwaris at Rs. 2 each ...	1,200
Headquarter allowance to 22 Peons at Re. 1 each ...	264
Total Allowances and Honoraria ...	5,048
Charged ...	1,000
Voted or Authorized ...	4,048
Contingencies—	
(1) Rent of Office at Rs. 20 per mensem ...	240
(2) One Tent Pitcher at Rs. 15 per mensem ...	180
(3) One Sweeper at Rs. 13 per mensem ...	156
(4) Contingencies ...	6,976
Total Contingencies ...	7,552
Total Recurring ...	95,576

Non-recurring.

Contingencies—	
(1) Purchase of tents ...	1,924
(2) Survey equipment ...	2,500
Total Non-Recurring ...	4,424
Grand Total ...	1,00,000
Charged ...	21,664
Voted or Authorized ...	78,336

Major Head :—7—Land Revenue.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42		Average cost in future years
		Non-recurring	Recurring	
		Rs.	Rs.	Rs.
LAND RECORDS—	Permanent appointment of a Colony Kanungo and a Peon.			
Pay of Establishment.		..	480	480
Pay of servants ..		..	168	168
	Total Pay of Establishment.	..	648	648
Allowances and Honoraria.				
Horse allowance at Rs. 17/8 per mensem to the Kanungo.		..	210	210
Headquarters allowance for the Peon at Re. 1 per mensem.		..	12	12
	Total allowances and Honoraria.	..	222	222
Contingencies				
Stationery allowance to the Kanungo at Re. 1 per mensem.		..	12	12
	Total Contingencies	..	12	12
	Grand Total ..	..	882	882

Administrative Secretary and Head of Department. } Revenue and Divisional Commissioner.

At present Government makes direct settlement with lessees for the payment of rent. This has not proved satisfactory. For the better management of Crown lands, it is therefore necessary that there should be a responsible officer at the spot in direct touch with the lessees, and in charge of the accounts to ensure that all the liabilities falling on a lessee by the original lease contract are fulfilled, and that they bring the whole area gradually under cultivation. For this work and for rectangulation survey, it is proposed to sanction the post of a Kanungo and a Peon.

Major Head :—7—Land Revenue.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
LAND RECORDS ..	Entertainment of 2 additional patwaris for Shinawa Gudi Khel and Land Kamar in the Kohat District.		
Pay of Establishment.	..	484	528
	Total ..	484	528

Administrative Secretary and Head of Department } Revenue and Divisional Commissioner, N.-W. F. Province.

The work in the Land Kamar and Shinawa Gudi Khel Circles is so heavy that it cannot be controlled by one Patwari.

Details of the Settlement of 1903-04 with those of 1936-37 for Land Kamar and 1938-39 of Shinawa Gudi Khel are compared below and indicate how marked is the increase :—

Name of village	Year	No. of Khewat	No. of Khatuni	No. of Khasra	Area in acres
Shinawa Gudi Khel ..	1938-39	2,387	4,774	7,165	62,261
Do. ..	1903-04	1,592	4,071	6,847	63,858
Land Kamar ..	1936-37	1,859	3,986	5,935	17,208
Do. ..	1903-04	1,405	3,255	5,660	17,208

Paragraph 279 of the Land Administration Manual provides that one Patwari may be allotted a circle of 4,000 to 5,000 Khasra numbers and 1,200 to 1,600 Khatuni numbers with due regard to other considerations such as nature of the country, distance, etc.

In order to ensure the accurate compilation of figures and a proper upkeep of the records in these circles it is necessary that an Assistant Patwari be posted in each. It is, therefore, proposed to sanction the entertainment of two Assistant Patwaris at Rs. 22 per mensem each from the 1st April 1941.

Major Head :—8—Provincial Excise.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Non-recurring
		Rs.
DISTRICT EXECUTIVE ESTABLISHMENT.	Grant of special pay to two Sub-Inspectors at Rs. 25 per mensem each from 1st March 1941 to 28th February 1942 employed in connection with the Prohibition Scheme.	
Pay of Establishment.	..	600
	Total ..	600

Administrative Secretary and Head of Department. } Revenue and Divisional Commissioner.

Prohibition was experimentally introduced in the Dera Ismail Khan District in July, 1938. This scheme necessitated the grant of special pays to two Excise Sub-Inspectors on account of the exacting nature of their work. The grant of a duty allowance to them at Rs. 25 per mensem each has been approved for another year 1941-42.

Major Head :—10—Forests.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-1942		Average cost in furture years	Counter-vailing revenue, or receipts, if any
		Non-recurring	Re-curring		
		Rs.	Rs.	Rs.	Rs.
Conservancy and Works.	Conservation of Government Rakhs in the Hangu Tehsil.	4,200	400	400	..
C.—Establishment.		..	2,173	2,300	Rs. 200 estimated
	Total ..	4,200	2,573	2,700	200

Administrative Secretary :—Secretary to Government, Development Departments.

Head of Department :—Conservator of Forests.

This proposal relates to the formation of reserved forests in the Hangu Sub-Division of Kohat and their management by the Forest Department.

At present there are no forests under the Forest Department in the Kohat District. There are, however, several Civil Rakhs which are owned by Government, and Shamilats of which Government is part owner. Owing to past misuse the Civil Rakhs are now almost completely unproductive.

The Hangu Rakhs of which Government is part owner are in a better condition and with careful husbandry can be made into valuable fuel reserves. Out of the total area of 16,581 acres owned by Government in the Kohat District it is proposed to constitute a forest estate of approximately 17,000 acres or 26.5 square miles, and to call it the Hangu Range, with a Forest Ranger in charge. The Ranger will be provided from the establishment already sanctioned, plus 6 extra Forest Guards at Rs. 16 per mensem each.

During the early years of conservation, work in these Rakhs will be largely protective, but after some years it is anticipated that they will produce revenue sufficient to cover the cost of their protection and improvement.

Major Head :—10—Forests.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-1942 Recurring	Average cost in furture years	Counter-vailing revenue or receipts, if any
		Rs.	Rs.	Rs.
Establishment — Charges payable to other Governments, Departments, etc. Cost of training of Forest subordinates at the Punjab Forest School.	Training of Forest subordinates at the Punjab Forest School, Ghoragali.	1,500	1,000	Nil
	Total ..	1,500	1,000	

Administrative Secretary :—Secretary to Government, Development Departments.

Head of Department :—Conservator of Forests.

The separation of the cadre and the reversion of Foresters on the Joint Cadre to the Punjab has left this Province with several untrained Foresters, either newly appointed or promoted from Forest Guards for whom technical training is essential. The number of Foresters who will be deputed for training each year will depend on the vacancies which the Chief Conservator of Forests, Punjab, will be able to allot to this Province. It is proposed, subject to accommodation at the School, to depute three Foresters in 1941-42, and thereafter, on an average, two Forest Subordinates each year. The training fee charged by the Punjab Government is Rs. 500 per student. The amount of Rs. 1,500 represents the amount payable to the Punjab Government on this account.

Major Head :—12—Charges on account of Motor Vehicles Acts.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
CHARGES OF COLLECTION.	Creation of :— (i) a permanent post of a grade III clerk in the time-scale of Rs. 70—5—125 (less 15 per cent. cut in the case of new entrants). (ii) a permanent post of a peon at Rs. 14 per mensem for the office of the Motor Licensing Officer, Mardan, with effect from March the 1st, 1941.		
Pay of Establishment.		1,348	1,348
Allowances and Honoraria.		72	72
	Total ..	1,420	1,420

Administrative Secretary and Head of Department. — Home Secretary to Government.

Consequent on the retransfer to this District of its Motor Taxation Work from April, the 1st, 1940, temporary Moharrirs were employed to carry on the work. As the work is of a permanent nature it has been decided to restore the original post of a clerk in the scale of Rs. 70—5—125 with effect from October, the 1st, 1940. It is proposed that this post be made permanent with effect from March, the 1st, 1941.

2. There is at present no peon for the Motor Taxation Office. It is therefore proposed that a post of a permanent peon at Rs. 14 per mensem be created with effect from March, the 1st, 1941.

Major Head :—12—Charges on account of Motor Vehicles Acts.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
INSPECTION OF MOTOR VEHICLES.	Employment of extra Traffic Staff in the North-West Frontier Province in connection with the inauguration of the new Motor Vehicles, Act, 1939, with effect from March the 1st, 1940.		
Pay of Establishment.	1 Inspector at (Rs. 180—7/8—300) and Special Pay at Rs. 50 per mensem, 4 Sergeants at (Rs. 150—5—200) and Special Pay at Rs. 15 per mensem each, 1 Sub-Inspector at (Rs. 80—5—160) and Special Pay at Rs. 15 per mensem, 5 Head Constables at (Rs. 30—1—45), 1 Foot Constable (Orderly) at (Rs. 17—1—20). Frontier Province Allowance at Rs. 5 per mensem each for 5 Head Constables, at Rs. 4 per mensem for Foot Constable (Orderly), Duty Allowance at Rs. 20 per mensem each for 3 Head Constables and Workshop Allowance at Rs. 10 per mensem each for 2 Head Constables.	17,904	17,904
Allowances and Honoraria.	(1) House-rent allowance ..	3,180	3,180
	(2) Conveyance (Motor Cycle Allowance).	2,580	2,580
	(3) Travelling Allowance ..	3,990	3,990
	(4) Rewards ..	6	6
Contingencies ..	Contingencies ..	2,500	2,500
Grant-in-aid and Contribution.	Clothing and equipment for 6 Upper and 6 Lower Subordinates.	255	255
	Total ..	30,415	30,415

Administrative Secretary :—Home Secretary to Government.

Head of Department :—Inspector-General of Police.

Consequent on the increase of work as a result of the enactment of the Motor Vehicles Act, 1939, and rules made thereunder it was necessary to sanction a special staff temporarily from the 1st January 1940. As the increase in work is of permanent nature, it is now desired to provide for the establishment accordingly.

Major Head : XVII—Irrigation, Navigation, Embankment and Drainage Works—Working Expenses.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during 1941-42 Non-recurring
		Rs.
XVII—A—IRRIGATION-NAVIGATION, ETC.—WORKING EXPENSES—EXTENSIONS AND IMPROVEMENTS—UNPRODUCTIVE—PAHARPUR CANAL—	Excavation of Head Reach of Paharpur Canal near Chashma to improve discharge during minimum river.	25,000
	Total ..	25,000

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Public Works Department.

The situation of the Paharpur Canal has further deteriorated since the winter of 1939-40 and gives cause for increased anxiety. The sand bank which started forming on the left side of the river from Kafar Kot spur to Chashma as a result of the floods during 1938 has developed considerably this year and completely cuts off the flow of water through the normal channel along the hillside on the West bank of the river.

The work of excavation will have to be undertaken during the year 1941-42 when it is hoped a sand pump will have been obtained from England. Efforts have been made to purchase or obtain on loan a sand pump from P. W. D., Harbour Administrations, etc., throughout India and Burma. No suitable pump is available. A sum of Rs. 25,000 will be required during 1941-42 in order to carry out this essential excavation work.

Major Head :—XVII—Irrigation, Navigation, Embankment and Drainage Works—Working Expenses.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during 1941-42 Non-recurring 1941-42	1942-43
		Rs.	Rs.
XVII-A—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—EXTENSIONS AND IMPROVEMENTS—PRODUCTIVE.	Remodelling Munda Head Regulator Lower Swat Canal.	40,000	10,000
	Total ..	40,000	10,000

Administrative S·cretary and Head of De·artment } Secretary to Government, North-West Frontier Province, Public Works Department

It is proposed to remodel the Headworks of the Lower Swat Canal Head Regulator at Munda near Abazai on the Swat River. This Canal system has functioned successfully for about 50 years with but little, if any, improvement to the Head Regulator. The only important improvement to the Headworks in general has been the construction of the Weir, in 1915—17, to ensure river levels, at Munda.

The reasons for undertaking improvements now are briefly :—

(1) After 50 years service the gates, grooves, masonry, etc., require replacement and repairs.

(2) The lower gates cannot be raised and lowered except by hand at great risk.

(3) Both the upper and lower gates stick in the grooves and have to be forced free resulting in accelerated wear and tear.

(4) With the present equipment the Canal cannot be closed quickly or completely. There is thus danger of disastrous flooding of the Canal area in time of sudden flood.

(5) As a result of (4) above the gates have to be closed as far as possible whenever flood warnings are received. This is very unsatisfactory in periods of keen demand.

(6) The present leakage is appreciable and is resulting in water-logging and souring of the soil.

(7) At present the Crane almost completely blocks the way. This would be obviated with modern equipment.

Major Head :—XVII—Irrigation, Navigation, Embankment and Drainage Works—Working Expenses.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during 1941-42
		Non-recurring
		Rs.
XVII-A—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—EXTENSIONS AND IMPROVEMENTS—UNPRODUCTIVE.	Remodelling Takarwah Distributory.	10,000
	Total ..	10,000

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Public Works Department.

This distributory used to be a natural low land channel. When the Paharpur Canal was made into a Perennial Canal supply was diverted into it and irrigation is being done by heading up water by bunds as the natural channel which is now used as a Distributory is lower than the surface of the land which it irrigates.

The present scheme contemplates the making of certain control points and the raising of the water surface levels of the channel to ensure proper outlets for the distribution of water. The survey and chakbani work has been completed and the design is being considered.

All the area that can be irrigated by the present rough methods prevailing is 2,400 acres at average. After remodelling it will be 13,000 acres, i.e., an increase of 10,600 acres.

The present annual assessment on account of water rates on this Distributory is for both crops Rs. 8,000 whereas after remodelling it is anticipated to be Rs. 40,000 or an increase of Rs. 32,000. This limit will however be attained gradually as the lands are developed and brought under cultivation.

Major Head :—25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Non-recurring
		Rs.
LEGISLATIVE BODIES—ELECTIONS FOR LEGISLATURES—	Preparation of fresh Electoral Rolls for the Provincial Legislative Assembly.	
(1) Pay of Officers ..	Election Officer at Rs. 1,500 per mensem.	7,500
(2) Pay of Establishment	Clerks, Kanungos etc. ..	2,400
(3) Allowances and Honoraria ..	(i) Travelling Allowance of Officer and establishment.	3,000
	(ii) Other Allowances.	55
(4) Contingencies ..	Cost of printing of Electoral Rolls of all the constituencies of the North-West Frontier Province Legislative Assembly.	10,000
	Total .	22,955

Administrative Secretary and Head of Department } Secretary to Government, N.-W. F. P., Development Departments.

The life of the Provincial Legislative Assembly is due to expire on the 31st March, 1942. Fresh electoral rolls have, therefore, to be prepared in connection with the next general elections which are due early in 1942. It is now proposed to appoint with effect from the 1st October, 1941, an Elections Officer on a consolidated pay of Rs. 1,500 per mensem and the following temporary subordinate staff to supplement the permanent staff of the Reforms Office, North-West Frontier Province :—

(i) Two Typists in the scale of Rs. 45—3—105 for old entrants and Rs. 40—3—90 for new entrants.

(ii) One Peon at Rs. 14 per mensem.

(iii) Kanungos, Patwaris and Muharrirs on the same rates of pay as on the last occasion.

Major Head :—25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurrring	Average cost in future years
		Rs.	Rs.
DISTRICT ADMINISTRATION—GENERAL ESTABLISHMENT—	Permanent appointment for the court of the Extra Assistant Commissioner, Swabi, of (1) 2nd Moharrir for criminal work in the grade of Rs. 30—1½—60/2—70, and (2) second orderly at Rs. 14 per mensem.		
Pay of Clerks and Moharrirs.		330	598
Pay of servants ..		154	168
	Total ..	484	766

Administrative Secretary and *Head of Department.* } Revenue Secretary.

Originally sanction was accorded to the temporary appointment of a 2nd Moharrir in the grade of Rs. 30—1½—60/2—70 and a second orderly at Rs. 14 per mensem up to the 31st March, 1941, to cope with the increase of the work in the Mardan District. As this increase has now become a permanent feature the additional staff has been provided for on a permanent basis.

Major Head :—25—General Ad ministion.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in furture years
		Rs.	Rs.
DISTRICT ADMINISTRATION—T R EASURY ESTABLISHMENT—	Revival of the post of Treasury Clerk in IV—A grade (40—2—80/2—90) plus Rs. 5 per mensem Head Quarters Allowance in the Hazara Treasury.		
Pay of Clerks and Accountants.	..	440	660
Allowances and Honoraria.	..	55	60
	Total ..	495	720

Administrative Secretary and Head of Department. } Revenue Secretary.

Due to an increase of work in connection with the new accounting system, as a result of the reforms, it is considered necessary to restore the retrenched post of a clerk, to the Hazara Treasury.

Major Head :—25—General Administration.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
DISTRICT ADMINISTRATION—PAY OF SUB-DIVISIONAL ESTABLISHMENT	Appointment on permanent basis of a Special Forest Magistrate at Rs. 300 per mensem. 2 Moharrirs in IV—B. grade (30—1½—60/2—70) plus Rs. 5 per mensem Head-quarter Allowannce. Two Chaprassis at Rs. 14 per mensem each plus Re. 1 each as Headquarter Allowance. Fixed House rent to Special Magistrate at Rs. 30 per mensem. from 1st March 1941.		
Tahsildar (Rs. 300 per mensem.)		3,600	3,600
Moharrirs 2—(30—1½—60/2—70) ..		720	1,197
Peons 2 Rs. 14 per mensem. ..		336	336
Allowances and Honoraria			
Other Allowances		504	504
	Total ..	5,160	5,637

Administrative Secretary and Head of Department } Revenue Secretary.

This staff, which was first sanctioned in 1934 has continued till now on a temporary basis. It is proposed in view of the growth of the number of cases in recent years to bring this establishment on to a permanent footing.

Major Head :—27—Administration of Justice.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Non-recurring
		Rs.
JUDICIAL COMMISSIONER.	Appointment of a Judge, Judicial Commissioner's Court and his staff for a period of four months.	
Pay of Officers (*Charged*) ..		12,000
Pay of Establishment (*Charged*).		1,744
Headquarters Allowance (*Charged*).		96
Contingencies ..		1,000
	Total ..	14,840

Administrative Secretary :—Home Secretary to Government.

Head of Department :—Hon'ble the Judicial Commissioner.

Owing to an accumulation of pending files in the Judicial Commissioner's Court, the appointment of a third Judge and his establishment will be necessary, for an early disposal of the files. Provision has therefore been made for this purpose for four months in the budget.

Major Head :—27—Administration of Justice.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
CIVIL AND SESSIONS COURTS.	Formation of a separate Sessions Division with headquarters at Abbottabad.		
Pay of Officers (*Charged*) ..		20,200	17,472
Pay of Establishment ..		12,183	13,472
Other Allowances ..		408	408
Travelling Allowance (*Charged*).		800	800
Travelling Allowance (Voted or authorised).		600	600
Contract Contingencies ..		1,800	1,800
Other Contingencies ..		1,600	1,600
Section Writing Charges ..		1,000	1,000
Grants-in-aid and Contributions.		912	912
	Total ..	39,503	38,064

Administrative Secretary :—Home Secretary to Government.

Head of Department :—Hon'ble the Judicial Commissioner.

On administrative grounds the Provincial Government sanctioned the separation of Hazara District into a separate Sessions Division with effect from 1st August, 1940. It is now desired that this proposal may be sanctioned permanently with effect from 1st March, 1941.

Major Head :—27—Administration of Justice.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
CIVIL AND SESSIONS COURTS.	Entertainment of 3 Stenographers in grade Rs. 40—2—90 for the Courts of Senior Sub-Judges, Kohat, Mardan and Dera Ismail Khan.		
Pay of Establishment.	.. ..	1,320	2,053
Allowances and Honoraria—Headquarters Allowance.	.. ..	165	180
	Total ..	1,485	2,233

Administrative Secretary:— Home Secretary to Government.

Head of Department:— Hon'ble the Judicial Commissioner.

Most of the Subordinate Judges are now B.A., LL.Bs. and record evidence and judgments in English. The work in the courts of Senior Sub-Judges, Mardan, Kohat and Dera Ismail Khan is heavy and is increasing gradually and it will augment outturn if they are provided with Stenographers.

It is, therefore, proposed to sanction 3 Stenographers in grade Rs. 40—2—80/2—90 for the courts of Senior Sub-Judges, Mardan, Kohat and Dera Ismail Khan with effect from 1st April, 1941.

Major Head :—27—Administration of Justice.

Minor head and primary unit of appropriation	Pariculars of scheme	Cost during the year 1941-42		Average cost in future years
		Non-recurring	Recurring	
		Rs.	Rs.	Rs.
CIVIL AND SESSIONS COURTS	Appointment of a chowkidar armed with a shot-gun in the Court of District and Sessions Judge, Peshawar.			
Pay of Establishment ..	..	..	180	180
Contingencies ..	..	140	..	..
Total ..	..	140	180	180

Administrative Secretary :—Home Secretary to Government.

Head of Department :— Hon'ble the Judicial Commissioner.

Besides the valuable judicial records of decided and pending cases, large sums of Government money are not infrequently left in the Court premises overnight. A temporary chowkidar on Rs. 15 per mensem has been employed from the 1st October, 1940. It is proposed to make this post permanent with effect from the 1st March, 1941.

Major Head :—29—Police.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Non-recurring
		Rs.
DISTRICT EXECUTIVE FORCE—	Location of a temporary Police Post at Tarnab for a period of one year (from the 1st March 1941 to the 28th February 1942).	
Pay of Establishment ..	Two Head Constables at Rs. 30—1—41/1—45, plus F. P. Allowance at Rs. 5 per mensem each, and ten Foot Constables at Rs. 17—1/3—20—1/3—28 plus F. P. Allowance at Rs. 4 per mensem each.	3,876
Allowances and Honoraria	Rewards ..	12
Grants-in-aid, etc. ..	Grants to Police clothing and equipment at Rs. 17-8-0 per lower subordinate.	210
Contingencies ..	1/10th of pay of the officials, and Beds and Boxes	180
	Total ..	4,278

Administrative Secretary :—Home Secretary to Government,
North-West Frontier Procince.

Head of Department :—Inspector-General of Police,
North-West Frontier Province.

It is considered necessary to locate a Police Post temporarily at Tarnab for administrative reasons.

Major Head :—29—Police.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Non-recurring
		Rs.
DISTRICT EXECUTIVE FORCE—		
Pay of Establishment ..	Grant of Special Pay to—	
	(1) One Foot Constable in Hazara District at Rs. 10 per mensem.	120
	(2) One Head Constable at Rs. 20 per mensem and two Foot Constables at Rs. 10 per mensem each for Bannn District.	480
	(3) One Foot Constable at Rs. 10 per mensem for Mardan District.	120
	(4) One Foot Constable at Rs. 10 per mensem for Peshawar District, for a period of one year from the 1st March 1941 to the 28th February 1942.	120
	Total ..	840

Administrative Secretary :—Home Secretary to Government, North-West Frontier Province.

Head of Department :— Inspector-General of Police, North-West Frontier Province.

(1) Hazara District—

Due to an increase in the clerical work connected with the lorry vouchers system it was considered necessary to appoint a whole time Foot Constable clerk. The incumbent having been found from the existing force, provision has been made for the grant to him of the usual clerical allowance (special pay) of Rs. 10 per mensem.

(2) Bannu District—

(a) Office.—Due to an increase in the clerical work, one Head Constable and one Foot Constable had to be detailed for this work. The additional staff having been found from the existing force the usual clerical allowance (special pay) of Rs. 20 and of Rs. 10 per mensem has been provided for the Head Constable and the Foot Constable respectively.

(b) Technical job.—A motor driver Foot Constable for the armoured lorry having been found from the existing strength, the grant to him of a driving allowance (special pay) of Rs. 10 per mensem has been provided for.

(3) Peshawar/Mardan—

With the introduction of the scheme of working crime cases by means of Police Dogs, the maintenance in this connection of two vans (one each for Peshawar and Mardan Districts) is necessary. Provision has therefore been made for the grant of an allowance (special pay) of Rs. 10 per mensem to each of the constables employed as drivers.

Major Head :—29—Police.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Non-recurring
		Rs.
POLICE TRAINING SCHOOL—		
Pay of Establishment ..	Grant of a special pay at Rs. 10 per mensem to a Mounted Head Constable at Police Training School, Hangu for a period of one year from 1st March 1941 to 28th February 1942.	120
	Total ..	120

Administrative Secretary :—Home Secretary to Government, North-West Frontier Province

Head of Department : Inspector-General of Police, North-West Frontier Province.

A Mounted Head Constable is employed at the Police Training School, Hangu, for the (i) training of sowars and (ii) purchase and training of remounts. The duties involve responsibility justifying the grant of a special pay of Rs. 10 per mensem.

Major Head :—29—Police.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Non-recurring
		Rs.
RAILWAY POLICE—		
Pay of Establishment ..	Grant of a special pay (Clerical Allowance) at Rs. 10 per mensem, to a Foot Constable in the Office of the Deputy Superintendent, In-charge of the Railway Police for a period of one year.	120
	Total ..	120

Administrative Secretary :—Home Secretary to Government, North-West Frontier Province.

Head of Department :—Inspector-General of Police, North-West Fron tier Province.

The duties of despatchers and receipt clerks in District Offices are being performed by separate foot-constable clerks who are granted clerical allowance (Special Pay) of Rs. 10 per mensem. It is, therefore, proposed to grant a similar allowance to the Foot Constable employed on similar duties in the office of the Deputy Superintendent, in charge Railway Police.

Major Head :—37—Education.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years	Countervailing revenue or receipts, if any
		Rs.	Rs.	
UNIVERSITY—Grants-in-aid to non-Government Arts Colleeges.	Grant to the Islamia College, Peshawar, for the maintenance of B.T. Classes.	1,550	1,550	By reappropriation of Rs. 1,550 from head 37—A—(b) Education—University—Government Professional Colleges—Allowances and Stipends and Establishment charges paid to other Governments, Departments, etc.
	Total ..	1,550	1,550	

Administrative Secretary :—Secretary to Government, Development Departments.

Head of Department :—Director of Public Instruction.

The North-West Frontier Province Government has sanctioned the opening this year of a B. T. class at the Islamia College, Peshawar, and the payment of a grant-in-aid of Rs. 1,550 to the College on this account. The scheme does not involve any extra expenditure to Government, as a similar amount was spent previously on the stipends and cost of training of two B. T. candidates at the Central Training College, Lahore.

Major Head :—37—Education.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42		Average annual cost in future years
		Non-recurring	Re-curring	
PRIMARY—		R	Rs.	Rs.
Grants-in-aid to Local Bodies.	Opening of one new District Board Primary School in the Hazara District, with effect from 1st April 1941.	100	411	537
	Total ..	100	411	537

Administrative Secretary :—Secretary to Government, Development Departments.

Head of Department :—Director of Public Instruction.

It is proposed to open one District Board Primary School in the Hazara District to meet public requirements.

Major Head :—37—Education.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42		Average cost in future years
		Non-recurring	Recurring	
		Rs.	Rs.	Rs.
PRIMARY—				
Grants-in-aid to Local Bodies	Opening of one new District Board Primary School for boys in Peshawar District.	100	642	776
	Total ..	100	642	776

Administrative Secretary :—Secretary to Government, Development Departments.

Head of Department :—Director of Public Instruction.

It is necessary to open a Boys Primary School in the Indian Clerks Colony situated at the Kohat Road to provide facilities for the education of young children in that area. It is therefore proposed to open a District Board School in that locality which is in the jurisdiction of District Board, Peshawar, and to pay a grant-in-aid to the District Board on this account.

Major Head :—37—Education.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42		Average cost in future years
		Non-recurring	Re-curring	
		Rs.	Rs.	Rs.
PRIMARY—GRANTS-IN-AID TO LOCAL BODIES FOR PRIMARY EDUCATION—				
Grants-in-aid to Local Bodies.	To open 6 new District Board Primary Schools for Girls in North-West Frontier Province, with effect from 1st April 1941, (one per district).	600	4,962	8,379
	Total ..	600	4,962	8,379

Administrative Secretary :—Secretary to Government, Development Departments.

Head of Department :—Director of Public Instruction.

Owing to an increasing demand for Girls' Primary Schools, provision has been made in the next year's budget for the opening of six more primary schools, one in each district.

Major Head :—37—Education.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recuring	Average cost in future years
		Rs.	Rs.
PRIMARY—GRANTS-IN-AID TO LOCAL BODIES FOR PRIMARY EDUCATION—			
Grants-in-aid to Local Bodies.	Appointment of two chawkidars at Rs. 15 per mensem each in District Board Urdu Girls Schools, at Maddi and Mullazai in the Dera Ismail Khan District with effect from the 1st April 1941.	330	360
	Total ..	330	360

Administrative Secretary :—Secretary to Government, Development Departments.

Head of Department :—Director of Public Instruction.

Owing to tribal raids in the Dera Ismail Khan District, it is necessary for protection purposes to appoint a chowkidar, each for the Mullazai and Maddi Schools from the 1st April 1941.

Major Head :—37—Education.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42		Average cost in future years
		Non-recurring	Re-curring	
		Rs.	Rs.	Rs.
SPECIAL—GOVERNMENT SPECIAL SCHOOLS—	Opening of Kindergarten and Junior Anglo-Vernacular classes at the Government Normal School for Women, Peshawar, with effect from 1st April 1941.			
(1) Pay of Officers ..		..	2,200	4,461
(2) Pay of Teachers..		..	2,244	3,322
(3) Allowances and Honoraria.		..	2,750	3,000
(4) Contingencies ..		1,500	600	600
	Total ..	1,500	7,794	11,383
Deduct present cost on the training of 3 teachers in the Punjab.		..	—2,520	—2,520
	Net Total ..	1,500	5,274	8,863

Administrative Secretary :—Secretary to Government, Development Departments.

Head of Department :—Director of Public Instruction.

As Anglo-Vernacular education is expanding rapidly in this Province facilities for training teachers capable of teaching English are required. Specialists in the education of young children are also urgently required. It is, therefore, proposed to open junior Anglo-Vernacular and Kindergarten classes for women teachers in the Government Normal School for Women, Peshawar, with effect from the 1st April 1941, at a cost mentioned in the statement.

		Rs.
Cost of training of 3 J. A. Vs.	...	1,170
3 stipends at Rs. 25 per mensem each. (3 old for full year and 3 new for 6 months)...		1,350
Total	...	2,520

Major Head :—38—Medical.
50—Civil Works.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42		Average cost in future years
		Non-recurring	Recurring	
		Rs	Rs.	Rs.
HOSPITALS AND DISPENSARIES—OTHER HOSPITALS.	Extra Staff, contingencies and buildings required for the Dadar Sanatorium.			
Pay of establishment.	..	..	3,630	4,631
Contingencies ..	..	..	8,154	8,238
50—CIVIL WORKS—				
Medical Buildings	..	13,624	..	..
	Total 38—Medical	..	11,784	12,869
	50—Civil Works.	13,624	..	..

Administrative Secretary :— Home Secretary to Government.

Head of Department :— Inspector-General of Civil Hospitals.

Increase in the pay of Matrons and Nurses—

1. The pay of Rs. 100 per mensem originally sanctioned for the Matron is much too low and great difficulty is being experienced in getting a Matron on this pay. At the moment there is available a fully trained Matron, experienced in tuberculosis work, as Matron of the Madanapalle Sanatorium. Therefore it is proposed to increase her pay from Rs. 100 per mensem to Rs. 150—10—200.

2. It is proposed to raise the pay of these Nurses in the Dadar Sanatorium from Rs. 60 to Rs. 80 as the existing pay is considered insufficient.

Additional accommodation for 56 more beds is to be shortly provided in the Sanatorium to meet the growing demand for admission in the Sanatorium.

The additional staff and other charges as detailed in the attached sheet are therefore necessary to cope with the increased work.

The following accommodation is required for this staff :—

		Rs.	Rs.
One Sub-Assistant Surgeon's quarter	...	3,310	
Sanitary installation	...	300	
Electric installation	...	190	
			3,800
One Male Nurse's quarter	...	1,500	
Sanitary installation	...	115	
Electric installation	...	105	
			1,720

Two Menials' quarters	...	1,482	
Electric installation	...	42	
			1,524
Three Female Nurses' quarters	...	4,318	
Sanitary installation	...	221	
Electric installation	...	211	
			4,750
One Ward Aya's room	...	1,600	
Sanitary installation	...	125	
Electric installation	...	105	
			1,830
Total	...		13,624

Statement showing the amount to be provided in the budget estimates for 1941-42.

Recurring Charges—

Pay of Establishment—

Rs.

Proposed pay of Matron in scale Rs. 150—10—200.

		Rs.	
Pay	...	150 per mensem.	
Deduct existing pay	...	100	
		50 or 50 × 11 =	550

Three Female Nurses at Rs. 80 per mensem each.

		Rs.	
Pay	...	80 per mensem each.	
		× 3	
		240 per mensem.	
		Rs.	
Deduct existing pay of 1 Female Nurse	...	60 per mensem.	
		180 180 × 11 =	1,980

Rs.

One extra Male Nurse in grade Rs. 40—2—60.	
Pay ... 40 per mensem × 11 =	440
Two Ward Orderlies at Rs. 20 per mensem each 40 × 11 =	440
One Ward Aya at Rs. 20 per mensem × 11 =	220
Total Pay of Establishment =	3,630

Contingencies—

Two Sweepers at Rs. 17 per mensem each = 34 × 11 =	374
One Cook at Rs. 20 per mensem × 11 =	220
One Dhobi at Rs. 30 per mensem × 11 =	330
Cost of liveries to staff =	50
	Rs.
Cost of extra films in connection with the increased number of patients =	500
Other Supplies and Services =	500
Diet of patients =	4,680
Cost of Medicines =	500
Contract Contingencies =	1,000
Total Contingencies =	8,154

Major Head :—38—Medical.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
HOSPITALS AND DISPENSARIES—OTHER HOSPITALS—	Orderly required for Rural Relief Travelling Dispensary, Kaghan (Hazara.)		
Pay of Establishment..		180	180
	Total ..	180	180

Administrative Secretary :—Home Secretary to Government.

Head of Department :— Inspector-General of Civil Hospitals.

The Rural Relief Dispensary (Kaghan), Hazara District sanctioned in 1939-40 is working as a Travelling Dispensary under the charge of a compounder. An orderly for its upkeep and working is a necessity. One orderly was temporarily sanctioned for this dispensary during 1939-40 and 1940-41. It is now proposed to sanction the post as a permanent measure on the present rate of pay, viz., Rs. 15 per mensem with effect from 1st March, 1941.

Major Head :—38—Medical.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-1942
		Non-recurring
		Rs.
HOSPITALS AND DISPENSARIES —OTHER HOSPITALS—	Provision of X-Ray Plant at the Civil Hospital, Kohat.	
Contingencies.	..	11,349
	Total ..	11,349

Administrative Secretary :—Home Secretary to Government.

Head of Department :— Inspector-General of Civil Hospitals.

At present there is no X-Ray plant at the Civil Hospital, Kohat, but one is essential for the proper diagnosis of T. B. and fracture cases, etc. The District Board and Municipal Committee, Kohat have agreed to construct from funds at their disposal a building for housing this plant at a cost of Rs. 4,300. The M. E. S. authorities at Kohat have agreed to supply electric energy for use in the Civil Hospital, Kohat and there will therefore be no difficulty in regard to the electric current required for the X-Ray plant. It is therefore proposed to provide an X-Ray plant for the Civil Hospital, Kohat.

The total expenditure involved amounts to Rs. 11,349 (cost of X-Ray plant with accessories equipment, etc.).

Major Head :—38—Medical.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
OTHER HOSPITALS AND DISPENSARIES—CHARGES PAID TO OTHER GOVERNMENTS DEPARTMENTS, ETC.	Contribution to the Central Government for the treatment of T. B. patients in the Civil Hospital, Jamrud	1,500	1,500
	Total ..	1,500	1,500

Administrative Secretary :—Home Secretary to Government.

Head of Department :—Inspector-General of Civil Hospitals.

Owing to limited accommodation in the T. B. Wards in the Lady Reading Hospital, Peshawar, which do not suffice for the T. B. patients requiring active treatment, great difficulty has been experienced in accommodating convalescent T. B. cases. It was therefore decided in 1940-41 to set apart a Ward of 12 beds in the Civil Hospital, Jamrud, for accommodating such cases. The Provincial Government contributed a sum of Rs. 1,500, to the Central Government to cover expenditure on the maintenance and treatment of T. B. cases at the Civil Hospital, Jamrud, on this account. As the arrangement has proved satisfactory, it is now proposed to bring it on to a permanent basis. Provision has accordingly been made for a recurring contribution of Rs. 1,500 per annum to the Central Government for this purpose.

Major Head :—38—Medical.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
MENTAL HOSPITAL—	Entertainment of 8 extra male attendants and increase in the pay of female attendants.		
Pay of Establishment.		2,576	2,592
Allowances and Honoraria		480	480
	Total ..	3,056	3,072

Administrative Secretary :—Home Secretary to Government.

Head of Department :—Inspector-General of Civil Hospitals.

The number of mental patients in this Province is steadily increasing, and now amounts to 214. There are 18 attendants to cope with the situation, these are overworked and are losing interest. In other mental hospitals in India the scale is one attendant for every 8 male patients. On this scale 9 more attendants are now required ; but it is proposed to sanction only 8 more at Rs. 25 per mensem each with effect from the 1st March, 1941.

Female attendants' duties are no less arduous or important than those of the male attendants. It is accordingly proposed to increase the pay of the four female attendants from Rs. 21 per mensem to Rs. 25 per mensem with effect from the 1st April, 1941, so as to bring it in line with the pay of the male attendants.

Major Head :—39—Public Health.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
PUBLIC HEALTH ESTABLISHMENT—	Subsidizing of six more trained dais in rural areas.		
Countersigned Contingencies ..	..	1,650	1,800
	Total ..	1,650	1,800

Administrative Secretary :—Home Secretary to Government.

Head of Department :— Inspector-General of Civil Hospitals.

The scheme of subsidizing trained Dais has proved successful, and has been a great boon to villagers. It is therefore proposed that 6 more trained Dais be subsidised in 1941-42 at the rate of Rs. 25 per mensem each.

Major Head :—40—Agriculture.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the years				
		1941-42	1942-1943	1943-1944	1944-1945	1945-1946
		Rs.	Rs.	Rs.	Rs.	Rs.
AGRICULTURAL DEMONSTRATION AND PROPAGANDA, ETC.						
Pay of Establishment.	Scheme for Experiments and Demonstration on Mixed Farming in North-West Frontier Province.	4,512	4,752	4,992	5,184	5,424
Contingencies	..	896	456	456	176	176
	Total ..	5,408	5,208	5,448	5,360	5,600
		Total .. Rs. 27,024 of which Rs. 13,512 will be contributed by the I. C. A. R. and Rs. 13,512 by the Provincial Government.				

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Development Departments.

Head of Department :—Agricultural Officer, North-West Frontier Province.

The experiments on Mixed Farming will be carried out on selected units of holdings of actual cultivators, owners or tenants.

The area of each unit will vary from 12 to 20 acres according to the size of holdings in each district. And every two such units closely placed will form a Block.

One complete block will consist of two Mixed Farms operated under direction and four ordinary Arable Farms in which records will be maintained.

One Block will be selected in each of the following four districts of the Province :—

(1) Hazara.
(2) Mardan.
(3) Kohat.
(4) Dera Ismail Khan.

The supervision charges of each Block, for five years will be

as shown below :—

No.	Staff	1st year	2nd year	3rd year	4th year	5th year	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	One Agricultural Assistant grade Rs. 70—4—180 less 15 per cent. cut.	720	756	792	840	876	3,984
2	Two Kamdars grade Rs. 20—1—30 less 15 per cent. cut.	408	432	456	456	480	2,232
	Total ..	1,128	1,188	1,248	1,296	1,356	6,216

The livestock to be placed in each holding will be purchased by the Provincial Government and will be provided on a Taccavi loan repayable in course of five years by the cultivator who would get some assistance for this from the grant.

To induce the farmers to come into the scheme some help may be required, specially in earlier stages, for the adequate maintenance of the bullocks and for cultivation expenses. Provision for this may be made as follows :—

For stock maintenance Rs. 60, Rs. 20, and Rs. 20 per annum for the first 3 years.

For new cultivation charges Rs. 30, Rs. 15, and Rs. 15 per annum for the first 3 years.

The working cost of each block will therefore be as shown below :—

No.	Item of expenditure	1st year	2nd year	3rd year	4th year	5th year	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Towards repayment of Taccavi loan for the purchase of livestock provisionally.	40	40	40	40	40	200
2	Towards maintenance of stock.	120	40	40	..	..	200
3	Towards seeds and cultivation.	60	30	30	..	..	120
	Total ..	220	110	110	40	40	520

The average cost of one Block for five years will thus amount provisionally to Rs. 6,756 consisting of the working cost as detailed above (Rs. 520), supervision charges (Rs. 6,216) and contingencies (Rs. 20).

Four such Blocks have been approved for this Province. Therefore total cost for all these Blocks will amount to about Rs. 27,024. This sum is to be equally divided between the Council and the Provincial Government. Thus the share of each would be about Rs. 13,512 spread over five years.

Major Head :—40—Agriculture.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42		Average annual cost in future years	Countervailing revenue or receipts, if any
		Non-recurring	Recurring		
		Rs.	Rs.	Rs.	Rs.
EXPERIMENTAL FARMS—	Opening of a Seed Farm at D. I. Khan.				Rs. 4751-6-0 annualy and Rs. 819-6-0 during 1941-42.
Pay of Establishment.		..	1,138	1,768	
Travelling Allowance of Establishment.		..	100	100	
Contingencies		450	1,200	1,300	
	Total ..	450	2,433	3,168	

Administrative Secretary :—Secretary to Government, Development Departments.

Head of Department :—Agricultural Officer.

Consequent on the growing demands for pure seed it is considered desirable to open a Seed Farm at Dera Ismail Khan. It is expected that this arrangement will be more economical than the present arrangement under which a large quantity of seed is imported from the Punjab for distribution in the district.

Major Head :—40—Agriculture.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in furture years
		Rs.	Rs.
EXPERIMENTAL FARMS—	Appointment of a Priced Store Ledger Clerk in grade Rs. 40—2—90 less 15 per cent. cut and a peon at Rs. 14 per mensem.		
Pay of Establishment.		528	808
	Total ..	528	808

Administrative Secretary :—Secretary to Government, Development Departments.

Head of Department :—Agricultural Officer, North-West Frontier Province.

On account of the increased activities and expansion in the Mycological and Entomological and Fruit Preservation Sections of the Tarnab Farm it is most important to maintain proper store accounts. As it is not possible for the existing staff to cope with this work, provision has been made for the appointment of a Store Clerk for the purpose.

Major Head :—40—Agriculture.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the years 1941-42	1942-43	1943-44	1944-45	1945-46	Countervailing revenue or receipts, if any
EXPERIMENTAL FARMS—		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officer	Scheme of Research Work on Fruit and Vegetable Drying.	2,400	2,700	3,000	3,300	3,600	
Pay of Establishment.	..	1,608	1,740	1,872	2,004	2,136	
Leave Salary..	..	520	520	520	520	520	
Travelling Allowance of Establishment.	..	500	500	500	500	500	
Contingencies	..	1,000	1,000	1,000	1,000	1,000	2,000 per annum.
	Total ..	6,028	6,460	6,892	7,324	7,756	
	Grand total	Rs. 34,460 or Rs. 34,500					

N. B.—Only that portion of the expenditure which is proposed to be met from the grant from the Imperial Council of Agricultural Research has been exhibited in this statement.

Administrative Secretary :—Secretary to Government, North-West Frontier Province, Development Departments.

Head of Department :—Agricultural Officer, North-West Frontier Province.

Scheme for Research Work on Fruit and Vegetable Drying.

There is a constant demand in this country for dried fruits, which are now imported from Afghanistan and from California. This demand could easily be met from the fruit available in the country.

The fruit produced in this Province, i.e., peaches, pears, apricots, grapes, etc., are suitable for drying. Already some work on the drying of these fruits has been done at the Fruit Preservation Laboratory, Tarnab Farm, and the dry fruits were very well received in the London Market, but it is necessary to conduct further detailed Experiments before the industry can be established on broad commercial lines.

The total cost of the scheme is estimated at Rs. 1,20,948 which it is proposed to spread over a period of five years. The North-West Frontier Province Government has undertaken to contribute Rs. 86,448 while the Imperial Council of Agricultural Research has agreed to make a contribution of Rs. 34,500. The details of the

expenditure on this scheme are given below :—

North-West Frontier Province Government—

		Rs.
(1) Building and Equipment	...	10,000
(2) One Dehydrator	...	10,500
(3) Recurring expenditure for five years	...	40,948
(4) Cost of fruit for five years	...	25,000
Total	...	86,448

Contribution from the Imperial Council of Agricultural Research—

(1) One Fruit Preservation Expert Rs. 250—25—500 less 15 per cent. cut. (2) One Biochemist Rs. 100—10—300 less 15 per cent. cut. (3) One Laboratory Assistant at Rs. 20—1—30—2—50. (4) One Peon at Rs. 14. (5) Contingencies, Rs. 1,000 per year. (6) Travelling allowance, Rs. 500 per year.	Total for five years = Rs. 34,460 or Rs. 34,500 (round).

A portion of the scheme financed from Provincial Revenue is already in operation.

Major Head :—41—Veterinary.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42		Cost in future years
		Non-recurring	Re-curring	
		Rs.	Rs.	Rs.
BREEDING OPERATIONS—KARAKUL PELT PRODUCTION.	Scheme for the grading up of sheep for Karakul pelt production.			
1. Pay of Officers	..	..	2,400	
2. Pay of Establishment.	..	..	1,116	
3. Allowances and Honoraria.	..	..	1,600	30,098
4. Contingencies	..	9,800	4,186	Spread over four years.
	Total ..	9,800	9,302	30,098
		Total cost—Rs. 49,200 of which one half will be contributed by the Imperial Council of Agricultural Research and the other half by the Provincial Government.		

Administrative Secretary :—Secretary to Government, Development Departments.

Head of Department :—Superintendent, Civil Veterinary Department.

The demand for Karakul pelts is fast increasing. The pelts produced in India are from indigenous sheep, which on account of their inferior quality do not fetch as high prices as the Afghan, Palestinian or South African pelts ; but the value of these would increase if these were produced by crossing with the pure Karakul rams.

It is, therefore, proposed that a scheme for the production of Karakul pelts should be started in this Province next year at a total cost of Rs. 49,200 spread over five years. The cost will be borne by the Imperial Council of Agricultural Research and by the Provincial Government in equal shares.

The main object of the scheme is to evolve a high class Karakul Grade of indigenous sheep by judicious classing and culling for distribution on concessional rates amongst the local sheep farmers for the production of Karakul pelts.

Major Head :—42—Co-operation.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
SUPERINTENDENCE—	Appointment of three Sub-Inspectors for the Consolidation of Holdings on fixed pay at Rs. 60 per mensem less 15 per cent. cut and fixed travelling allowance at Rs. 20 per mensem.		
Pay of establishment	..	1,683	1,836
Fixed travelling allowance.	..	660	720
	Total ..	2,343	2,556

Administrative Secretary :— Secretary to Government, Development Departments.

Head of Department :— Registrar, Co-operative Societies.

Last year 5 Sub-Inspectors, Consolidation of Holdings, were demanded but only two were sanctioned. As there is a pressing demand for Consolidation work, it is now proposed that the other three posts may also be sanctioned for three years in order to complete the work.

Major Head :—43—Industries.

Minor head and primary suit of appropriation	Particulars of scheme	Cost during the year 1941-42 Non-recurring
		Rs.
DIRECTION—	Retention of the post of one clerk in the grade of Rs. 40—3—76/3—90 and a peon at Rs. 14 per mensem for the office of the Head of Department for Industries for one year.	
Pay of establishment	..	795
Leave salary ..	..	55
Allowances and honoraria.	..	72
Contingencies ..	..	50
	Total ..	972

Administrative Secretary and Head of Department. — *Secretary to Government, Development Departments.*

Owing to an increase in work consequent on the establishment of the Department of Supply in the Government of India the services of one clerk for one year is necessary. The clerk in question will deal with all the correspondence and enquiries relating to the Industries Department, and also take over the office records and accounts of the Weaving Institute which is in the process of being closed down.

It is, therefore, proposed that one clerk in the grade of Rs. 40—3—76/3—90 per mensem with Headquarter allowance of Rs. 5 per mensem and one peon at Rs. 14 per mensem with Headquarter allowance of Re. 1 should be sanctioned for one year with effect from the 1st March, 1941.

Major Head :—50—Civil Works.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42
		Non-recurring
		Rs.
ORIGINAL WORKS—BUILDINGS—MAJOR WORKS—ADMINISTRATION OF JUSTICE.	Additions and alterations to the existing buildings at Abbottabad in connection with the formation of a separate Sessions Division.	5,000
	Total ..	5,000

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Public Works Department.

Consequent upon the formation of a separate Sessions Division with Headquarters at Abbottabad, it was decided that the Court Rooms of the Hon'ble the Judicial Commissioner at Abbottabad should be handed over to the new Sessions Judge and that certain additions and alterations should be carried out to the existing non-residential buildings at an estimated cost of Rs. 5,000 only.

Major Head :—50—Civil Works.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42
		Non-recurring
		Rs.
ORIGINAL WORKS—CIVIL BUILDINGS—POLICE DEPARTMENT.	Construction of a bungalow for the Principal, Police Training School, Hangu.	13,600
	Total ..	13,600

Administrative Secretary and Head of Department } Secretary to Government, North-West Frontier Province, Public Works Department.

As the present bungalow occupied by the Principal, Police Training School, Hangu, has been condemned as unsafe for human habitation, and as there is no other house in Hangu available for hire by Government, it is necessary that a house should be built immediately for the officer at an estimated cost of Rs. 13,600.

Major Head :—50—Civil Works.

Minor head an primary unit o appropriation	Particulars of scheme	Cost during the year 1941-42 Non-recurring
		Rs.
ORIGINAL WORKS—CIVIL BUILDINGS—EDUCATION.	Acquisition of a site and the construction of a new building for the Lady Griffith Government High School for Girls at Peshawar.	20,000
	Total ..	20,000

Administrative Secretary and Head of Department. } Secretary to Government, North-West Frontier Province, Public Works Department.

This scheme was originally sanctioned during 1940-41 at a cost of Rs. 1,06,000 of which Rs. 6,000 was for the acquisition of a site. It was intended to spread this expenditure over 2 years.

2. An allotment of Rs. 56,000 was accordingly sanctioned during 1940-41 but funds could not be utilized, as the site for the School could not be acquired during that year.

3. The cost of the scheme as now reported is estimated at Rs. 1,56,000. The excess of Rs. 50,000 over the original estimated cost is due mainly to an additional provision for the opening of Intermediate and B. A. Classes. A sum of Rs. 20,000 only is proposed to be provided in the Budget Estimates for 1941-42, i.e., Rs. 6,000 for site and Rs. 14,000 for a part of the building.

Major Head :—50—Civil Works.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42
		Non-recurring
		Rs.
ORIGINAL WORKS—CIVIL BUILDINGS—VETERINARY DEPARTMENT.	Construction of a Provincial Veterinary Hospital and Laboratory.	40,000
	Total ..	40,000

Administrative Secretary and Head of Department. } Secretary to Government, North-West Frontier Province, Public Works Department.

The present site of the Veterinary Hospital at Peshawar has proved unsuitable and unsatisfactory. It is therefore proposed to construct the new hospital building at a more suitable place within easy reach of the city, the cantonment and the surrounding villages.

It is also desired to equip the hospital with a Laboratory for the routine examination of Pathological material received from different parts of the Province and to manufacture some of the vaccines required for the Province. The total cost involved is Rs. 64,049 against which Rs. 40,000 has been provided in the budget.

Major Head :—50—Civil Works.

Major head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Non-recurring
		Rs.
ORIGINAL WORKS—CIVIL BUILDINGS—MAJOR WORKS—CIVIL WORKS.	Construction of a bungalow for the Executive Engineer, Kohat.	16,000
	Total ..	16,000

Administrative Secretary and Head of Department. } Secretary to Government, North-West Frontier Province, Public Works Department.

Consequent on the decision to form a P. W. Division at Kohat from the 1st April 1940 it was decided to construct an Executive Engineer's bungalow at Kohat. A sum of Rs. 16,000 was accordingly sanctioned in the budget estimate for 1940-41 for this purpose, but this was later postponed to the year 1941-42.

Major Head :—56—Stationery and Printing.

Minor head and primary unit of appropriation	Particulars af scheme	Cost during the year 1941-42 Recurring	Average cost in future years
		Rs.	Rs.
GOVERNMENT PRESSES—	Staff for the working of the Urdu Monotype Machine.		
Pay of Establishment.	(1) One Keyboard Operator on Rs. 70—3—85/4—105.	840	95·5×12 / 1,146
	(2) One Caster on Rs. 30—2½—45.	360	41·34×12 / 496·08
	(3) One Super Caster on Rs. 40—2½—60.	480	51·34×12 / 616·8
	(4) Four Correctors on Rs. 25—1—35.	1,200	129·2×12 / 1,550·4
	(5) One Urdu Reader on Rs. 40—3—76/3—88/2—90.	480	69·37×12 / 832·44
	(6) One Copy-holder on Rs. 40—2—50.	480	48·53×12 / 582·36
	(7) Two binders on Rs. 30—1—40.	720	37·4×12×2 / 897·6
	(8) Three Attendants on Rs. 15 each.	540	45×12 / 540
	(9) Two Daftries at Rs. 14 each.	336	28×12 / 336
	(10) One Assistant to General Supervisor on Rs. 40—3—64.	480	56·8×12 / 781·6
	(11) Two Day Chowkidars at Rs. 14 each.	336	28×12 / 336
Allowances and Honoraria—			
Other Allowance.	Headquarters Allowance for the above cited 12 superior posts at Rs. 5 for each and 7 inferior posts at Re. 1 per mensem each.	804	67×12 / 804
	Total ...	7,056	8,820

Administrative Secretary
and
Head of Department.

Secretary to Government,
Development Departments.

The work of the Press having considerably increased consequent on the developmental activities of the various Government Departments, it was decided to instal two up-to-date composing machines during 1939-40. One machine was installed in 1939-40 and establishment to run it was duly sanctioned. Another machine was installed in 1940-41 and temporary establishment to work, it was sanctioned upto the end of February, 1941. It is now desired to bring this temporary establishment on to the permanent cadre of the Press from 1st March, 1941.

As the Stationery and Printing Department stocks large quantities of Government Stores it is desirable to have two chowkidars who will also work as farashes.

Major Head :—Establishment and Pensionary Charges of the Malakand Hydro-Electric Scheme.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during the year 1941-42 Recurring	Average cost in future years.
		Rs.	Rs.
DIRECTION.			
Pay of Establishment	Creation of :— 1. One post of Consumer Register Clerk in grade Rs. 45—3—90/3—105 with effect from 1st March 1941. 2. One post of Consumer Register Clerk in grade Rs. 45—3—90/3—105 with effect from 1st April 1941. 3. One post of Record Lifter in grade Rs. 20—1/5—25 with effect from 1st April 1941. 4. One post of peon at Rs. 14 with effect from 1st April 1941 ..	1,248	2,191
Allowances and Honoraria—Other Allowances.	Headquarter Allowance. ..	148	156
	Total Direction ..	1,396	2,347
EXECUTIVE			
Pay of Establishment.	Creation of :— 1. Seven posts of clerks in grade Rs. 45—3—90/3—105 with effect from 1st April 1941. 2. Two posts of clerks in grade Rs. 45—3—90/3—105 for six months in a year. 3. One post of Meter Reader in grade Rs. 25—1—30 with effect from 1st March 1941. 4. One post of Sub-Station Attendant I in grade Rs. 60—5/2—120 with effect from 1st April 1941. 5. One post of peon at Rs. 14 per mensem, with effect from the 1st March 1941 ..	4,510	9,451
Allowances and Honoraria—Other Allowances.	Headquarter Allowance ..	445	552
	Total Executive ..	4,955	10,003
Pensionary Charges.	Pensionary Charges at 11·89 per cent. of pay.	684	1,382
	Grand Total ..	7,035	13,732

Administrative Secretary and Head of Department } Superintending Engineer and Deputy Secretary to Government, North-West Frontier Province, Electricity.

Direction—

1. Consumers' Register Clerks ... 2.

Rs. 45—3—90/3—105 less 15 per cent.

Five Consumers' Register Clerks were sanctioned for maintaining Consumers Registers. This has proved inadequate owing to an increase in the number of consumers who now total 4,100 and are still increasing. It is therefore necessary to sanction 2 additional Consumers' Register Clerks who will be employed as and when necessity arises according to the actual increase in the number of consumers.

2. Record Lifter ... 1.

Rs. 20—1/5—25.

The post of a Record Lifter on Rs. 20 in the grade Rs. 20—1/5—25 is absolutely necessary in the circle office due to the increased work in the Record Section. He will also be employed as a Daftari.

3. Peon ... 1.

Rs. 14 per mensem.

There is only one peon for the Administrative Section of the circle office. As he is mostly employed in distribution of local dâk and posting of outward mail, an additional peon is required to attend on the establishment.

Executive—

4. Clerks ... 6.

Rs. 45—3—90/3—105 less 15 per cent.

Four Clerks are required for the Plant Division in connection with the Reorganization Scheme.

The work of the Accounts Branch has considerably increased due to expansion and the audit and maintenance of accounts of the E. and M. Installation of Haripur Central Jail. It is necessary to strengthen the accounts branch by 2 additional clerks.

5. Clerks ... 3.

Rs. 45—3—90/3—105 less 15 per cent.

With the anticipated increase in the number of consumers during 1941-42 the work in connection with the preparation of electric bills, realisation from consumers and maintenance of the Consumer's Cash Book in the Sub-Divisions is expected to increase considerably. It is therefore necessary to employ 3 additional clerks in the Sub-Divisions as and when necessity arises according to the actual increase in the number of consumers.

6. Sub-Station Attendant, Grade I ... 1.

Rs. 60—5/2—120.

At present there are only 3 Sub-Station Attendants in Grade I stationed at the Jabban Power House. One Shift Engineer, and one Sub-Station Attendant, Grade I, have to be on duty in the Power House at the same time. The provision of 3 Sub-Station Attendants, Grade I, for this purpose is inadequate. Even when all the three are on duty, their working week is of 56 hours and when one proceeds on leave or falls sick, the working hours will increase to 84. The creation of an additional post of Sub-Station Attendant, Grade I, is considered necessary.

7. Meter Reader ... 1.

Rs. 25—1—30.

A temporary post of a Meter Reader for Mardan in grade Rs. 25—1—30 from the 1st June 1940 to 28th February 1941 has already been sanctioned temporarily, and owing to the increasing number of consumers at Mardan, it is considered necessary to bring the post on a permanent basis.

8. Peon ... 1.

Rs. 14 per mensem.

A temporary post of a peon on Rs. 14 per mensem has already been sanctioned for the Transmission Division up to 28th February 1941. It is considered necessary to make this a permanent arrangement.

Major Head :—81-A—Capital outlay on Electricity Schemes.

52—Interest on capital outlay on Electricity Schemes.

Malakand Hydro-Electric Scheme.

Minor head and primary unit of appropriation	Particulars of scheme	Cost during 1941-42 Non-recurring
		Rs.
81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—WORKS.	1. Survey in connection with the possible extension to the Wah Cement Factory.	2,000
	2. Construction of an office for the Executive Engineer, Transmission Division.	10,000
	Total Works (Voted or Authorized) ..	12,000
52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES.		
Interest on capital outlay on Electricity Schemes.	Interest charges on the above proposal at $3\frac{1}{2}$%	210
	Total Interest (charged) ..	210

Administrative Secretary and Head of Department } Superintending Engineer and Deputy Secretary to Government, N.-W.F.P., Electricity.

1. A lump provision of Rs. 2,000 is required in connection with the Survey of the extension to the Wah Cement Works which is likely to be taken up.

2. Under the Reorganisation Scheme of the Malakand Hydro-Electric Department, it is necessary to construct an office for the Executive Engineer, Transmission Division at Peshawar at an estimated cost of Rs. 10,000 during the year 1941-42.

3. Interest at $3\frac{1}{2}$ per cent. will be chargeable on the above new expenditure of Rs. 12,000.

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